

財務諸表等の用語、様式及び作成方法に関する規則 Ordinance on the Terminology, Forms, and Preparation Methods of Financial Statements, etc.

(昭和三十八年十一月二十七日大蔵省令第五十九号)
(Ordinance of the Ministry of Finance No. 59 of November 27, 1963)

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、財務諸表等の用語、様式及び作成方法に関する規則（昭和二十五年証券取引委員会規則第十八号）の全部を改正する省令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), a Ministerial Ordinance for fully revising the Rules on the Terminology, Forms, and Preparation Methods of Financial Statements, etc. (Securities and Exchange Commission Rules No. 18 of 1950) is hereby enacted as follows.

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Division 3 Fixed Assets (Articles 22 to 35)

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Division 2 Current Liabilities (Articles 47 to 50)

第三目 固定負債（第五十一条—第五十三条）

Division 3 Fixed Liabilities (Articles 51 to 53)

第四目 雑則（第五十四条—第五十八条の二）

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Division 2 Shareholders' Equity (Articles 60 to 66-2)

第三目 評価・換算差額等（第六十七条）

Division 3 Valuation and Translation Adjustments (Article 67)

第四目 新株予約権（第六十八条）

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Section 3 Selling Expenses and General and Administrative Expenses
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Section 4 Non-operating Revenues and Non-operating Expenses (Articles 90
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Section 4-2 Extraordinary Income and Extraordinary Losses (Articles 95-2 to
95-5-2)

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Chapter IV Statements of Changes in Shareholders' Equity, etc.

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| 第一節 総則 (第九十九条・第一百条) | |
| Section 1 General Provisions (Articles 99 and 100) | |
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| 第五章 キャッシュ・フロー計算書 | |
| Chapter V Cash Flow Statements | |
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第一章 総則

Chapter I General Provisions

(適用の一般原則)

(General Principles to Apply)

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、第二十四条第一項若しくは第三項（これらの規定を同条第五項において準用する場合を含む。）又は同条第六項（これらの規定のうち法第二十四条の二第一項において準用する場合及びこの規則を適用することが適当なものとして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（以下「財務書類」という。）のうち、貸借対照表、損益計算書、株主資本等変動計算書及びキャッシュ・フロー計算書（これらの財務書類に相当するものであつて、指定法人の作成するもの及び第二条の二に規定する特定信託財産

について作成するものを含む。以下同じ。)及び附属明細表(以下「財務諸表」という。)の用語、様式及び作成方法は、次条を除き、この章から第六章まで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 the financial and accounting documents (hereinafter referred to as "Financial Documents") that should be submitted pursuant to the provisions of Article 5, Article 7, Article 9, paragraph (1), Article 10, paragraph (1) or 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 cases where these provisions are applied mutatis mutandis pursuant to paragraph (5) of that Article) or paragraph (6) of that Article (including 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 as one to whom this Ordinance should apply (such a juridical person shall hereinafter be referred to as a "Designated Juridical Person")), the terminology, forms, and preparation methods of balance sheets, profit and loss statements, statements of changes in shareholders' equity, Cash Flow statements (including documents equivalent to these Financial Documents that are prepared by a Designated Juridical Person or prepared for Special Trust Property defined in Article 2-2; the same shall apply hereinafter), and supplementary schedules (these documents shall hereinafter be collectively referred to as "Financial Statements") shall be governed by the provisions of this Chapter to Chapter VI inclusive, excluding the following Article, 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) The 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, as prescribed in the preceding paragraph.

3 金融庁長官が、法の規定により提出される財務諸表に関する特定の事項について、その作成方法の基準として特に公表したものがあつた場合には、当該基準は、この規則の規定に準ずるものとして、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優先して適用されるものとする。

(3) Where the Commissioner of the Financial Services Agency has specially

published any standards on the preparation methods for specific matters concerning Financial Statements that are to be submitted pursuant to the provisions of the Act, said standards shall be regarded as being equivalent to the provisions of this Ordinance and shall prevail over the business accounting standards that are generally accepted as fair and appropriate prescribed in paragraph (1).

第一条の二 外国会社（法第二条第一項第十号に掲げる外国投資信託の受益証券、同項第十一号に掲げる外国投資証券、同項第十七号に掲げる有価証券で同項第三号から第九号まで若しくは第十二号から第十六号までに掲げる有価証券の性質を有するもの、同項第十八号に掲げる有価証券、同項第十九号若しくは第二十号に掲げる有価証券（外国の者が発行者であるものに限る。）、同項第二十一号に掲げる有価証券又は同条第二項第二号、第四号若しくは第六号に掲げる権利の発行者をいう。第七章において同じ。）が提出する財務書類（中間財務書類及び四半期財務書類を除く。同章において同じ。）の用語、様式及び作成方法は、同章の定めるところによるものとする。

Article 1-2 The terminology, forms, and preparation methods of Financial Documents (excluding interim Financial Documents and quarterly Financial Documents; the same shall apply in Chapter VII) that are to be submitted by a Foreign Company (meaning an issuers of beneficiary securities in foreign investment trusts set forth in Article 2, paragraph (1), item (x) of the Act, foreign investment securities set forth in item (xi) of that paragraph, securities set forth in item (xvii) of that paragraph which have the nature of the securities listed in items (iii) to (ix) inclusive or items (xii) to (xvi) inclusive of that paragraph, securities set forth in item (xviii) of that paragraph, securities set forth in item (xix) or item (xx) of that paragraph (limited to those whose issuer is a foreign person), securities set forth in item (xxi) of that paragraph or rights set forth in paragraph (2), item (ii), (iv) or (vi) of that Article; the same shall apply in Chapter VII) shall be governed by the provisions of Chapter VII.

（特定事業を営む会社に対するこの規則の適用）

(Mutatis Mutandis Application of This Ordinance to Companies Engaged in a Specified Business)

第二条 別記に掲げる事業（以下「別記事業」という。）を営む株式会社又は指定法人が、当該事業の所管官庁に提出する財務諸表の用語、様式及び作成方法について、特に法令の定めがある場合又は当該事業の所管官庁がこの規則に準じて制定した財務諸表準則（以下「準則」という。）がある場合には、当該事業を営む株式会社又は指定法人が法の規定により提出する財務諸表の用語、様式及び作成方法については、第十一条から第六十八条の二まで、第六十八条の四から第七十七条まで、第七十九条から第百九条まで及び第百十条から第二百一十一条までの規定にかかわらず、その法令又は準則の定めによるものとする。ただし、金融庁長官が必要と認めて指示した事項及び

その法令又は準則に定めのない事項については、この限りでない。

Article 2 Where, with regard to the terminology, forms, and preparation methods of Financial Statements which a stock company or Designated Juridical Person that is engaged in a business set forth in the appended list (hereinafter referred to as a "Separately Indicated Business") submits to its governing authority, there are any special provisions of law or regulations or where there are any rules on Financial Statements (hereinafter referred to as "Rules") that its governing authority has established based on this Ordinance, the terminology, forms, and preparation methods of the Financial Statements that the stock company or Designated Juridical Person engaged in said business submits pursuant to the provisions of the Act shall be governed by the provisions of such law, regulations or Rules, notwithstanding the provisions of Articles 11 to 68-2 inclusive, Articles 68-4 to 77 inclusive, Articles 79 to 109 inclusive and Articles 110 to 121 inclusive; provided, however, that this shall not apply with regard to matters that the Commissioner of the Financial Services finds to be necessary and on which he/she has given instructions, nor shall this apply with regard to matters that are not provided for in such law, regulations or Rules.

(特定信託財産に対するこの規則の適用)

(Mutatis Mutandis Application of this Ordinance to Special Trust Property)

第二条の二 特定目的信託財産の計算に関する規則（平成十二年総理府令第百三十二号。以下「特定目的信託財産計算規則」という。）又は投資信託財産の計算に関する規則（平成十二年総理府令第百三十三号。以下「投資信託財産計算規則」という。）の適用を受ける信託財産（以下「特定信託財産」という。）について作成すべき財務諸表の用語、様式及び作成方法については、第十一条から第六十八条の二まで、第六十八条の四から第七十七条まで、第七十九条から第九条まで及び第一百条から第二十一条までの規定にかかわらず、特定目的信託財産計算規則又は投資信託財産計算規則によるものとする。ただし、金融庁長官が必要と認めて指示した事項及び特定目的信託財産計算規則又は投資信託財産計算規則に定めのない事項については、この限りでない。

Article 2-2 The terminology, forms, and preparation methods of the Financial Statements that must be prepared with regard to trust property that is subject to the application of the Ordinance on Accounting for Special Purpose Trust Property (Prime Minister's Office Ordinance No. 132 of 2000; hereinafter referred to as the "Special Purpose Trust Property Accounting Ordinance") or the Ordinance on Accounting for Investment Trust Property (Prime Minister's Office Ordinance No. 133 of 2000; hereinafter referred to as the "Investment Trust Property Accounting Ordinance") (such trust property shall hereinafter be referred to as the "Special Trust Property") shall be governed by the Special Purpose Trust Property Accounting Ordinance or the Investment Trust

Property Accounting Ordinance, notwithstanding the provisions of Articles 11 to 68-2 inclusive, Articles 68-4 to 77 inclusive, Articles 79 to 109 inclusive and Articles 110 to 121 inclusive; provided, however, that this shall not apply with regard to matters that the Commissioner of the Financial Services Agency finds to be necessary and on which he/she has given instructions, nor shall this apply to matters that are not provided for in the Special Purpose Trust Property Accounting Ordinance or the Investment Trust Property Accounting Ordinance.

第三条 第二条の規定が適用される事業の二以上を兼ねて営む株式会社が法の規定により提出する財務諸表については、それらの事業のうち当該会社の営業の主要な部分を占める事業に関して適用される法令又は準則の定めによるものとする。ただし、その主要事業以外の事業に関する事項又は当該会社が当該法令又は準則の定めによることが適当でないと認めて金融庁長官の承認を受けた事項については、主要事業以外の事業に関する法令又は準則の定めによることができる。

Article 3 Financial Statements submitted, pursuant to the provisions of the Act, by a stock company concurrently engaged in two or more businesses that are subject to the application of the provisions of Article 2 shall be governed by the laws, regulations or Rules that apply to whichever of these businesses constitutes the main portion of the operations of said company; provided, however, that matters concerning any business other than said main business or matters for which said company has obtained the approval of the Commissioner of the Financial Services Agency on the finding that they should not be governed by the provisions of said laws, regulations or Rules may be governed by laws, regulations or Rules that are relevant to any of the businesses other than the main business.

第四条 第二条の規定が適用される事業とその他の事業とを兼ねて営む株式会社において、当該会社の営業の主要な部分がその他の事業によるものである場合においては、当該会社が法の規定により提出する財務諸表については、第二条の規定を適用しないことができるものとする。ただし、第二条の規定の適用を受ける事業に関係ある事項については、当該法令又は準則の定めによることができる。

Article 4 Where a stock company is concurrently engaged in a business that is subject to the application of the provisions of Article 2 and any other business, and said other business constitutes the main portion of the operations of said company, the Financial Statements that said company submits pursuant to the provisions of this Act may be exempted from having the provisions of Article 2 applied thereto; provided, however, that matters related to the business that is subject to the application of the provisions of Article 2 may be governed by the relevant laws, regulations or Rules.

第四条の二 別記十九に掲げる特定金融業（特定金融会社等の会計の整理に関する内閣府令（平成十一年総理府令・大蔵省令第三十二号）第二条第二項に規定する特定金融業をいう。以下同じ。）を営む株式会社又は指定法人が特定金融業以外の他の事業を兼ねて営む場合には、前二条の規定にかかわらず、特定金融業に関する事項については、同令の定めによるものとする。

Article 4-2 Where a stock company or Designated Juridical Person engaged in Specified Financial Services (meaning Specified Financial Services as defined in Article 2, paragraph (2) of the Cabinet Office Ordinance on Account Management by Specified Financial Companies, etc. (Prime Minister's Office Ordinance/Ordinance of the Ministry of Finance No. 32 of 1999); the same shall apply hereinafter) set forth in Appended List No. 19 is concurrently engaged in any business other than Specified Financial Services, matters concerning the Specified Financial Services shall be governed by that Ordinance, notwithstanding the provisions of the preceding two Articles.

（財務諸表の作成基準及び表示方法）

(Preparation Standards and Methods of Presenting Financial Statements)

第五条 法の規定により提出される財務諸表の用語、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 5 (1) The terminology, forms, and preparation methods of Financial Statements to be submitted pursuant to the provisions of the Act shall comply with the following standards:

一 財務諸表提出会社（法の規定により財務諸表を提出すべき会社、指定法人及び組合をいう。以下同じ。）の財政状態、経営成績及びキャッシュ・フロー（第八条第十八項に規定するキャッシュ・フローをいう。次号において同じ。）の状況に関する真実な内容を表示すること。

(i) the Financial Statements shall present true information concerning the financial position, operating results, and Cash Flow conditions (meaning Cash Flow as defined in Article 8, paragraph (18); the same shall apply in the following item) of the Company Submitting Financial Statements (meaning the company, Designated Juridical Person, or partnership which is to submit Financial Statements pursuant to the provisions of the Act; the same shall apply hereinafter);

二 財務諸表提出会社の利害関係人に対して、その財政、経営及びキャッシュ・フローの状況に関する判断を誤らせないために必要な会計事実を明瞭に表示すること。

(ii) the Financial Statements shall clearly present the accounting information necessary for preventing the interested persons of the Company Submitting Financial Statements from reaching erroneous conclusions on its financial, operating, and Cash Flow conditions; and

三 財務諸表提出会社が採用する会計処理の原則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、財務諸表を作成する各時期を通じて継続して適用され

ていること。

(iii) the accounting principles and procedures adopted by the Company Submitting Financial Statements shall be applied continuously throughout each period for preparing Financial Statements, except where a change is implemented based on justifiable grounds.

2 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、正当な理由により変更を行う場合を除き、財務諸表を作成する各時期を通じて、同一の表示方法を採用しなければならない。

(2) The same method of presenting matters that must be entered in Financial Statements shall be adopted for matters that have the same content throughout each period for preparing Financial Statements, except where a change is implemented based on justifiable grounds.

第六条 削除

Article 6 Deleted.

第七条 削除

Article 7 Deleted.

(定義)

(Definitions)

第八条 この規則において「一年内」とは、貸借対照表日の翌日から起算して一年以内の日をいう。

Article 8 (1) As used in this Ordinance, the term "Within One Year" means a date that falls within one year from the day following the date of the balance sheet.

2 この規則において「通常取引」とは、財務諸表提出会社の事業目的のための営業活動において、経常的に又は短期間に循環して発生する取引をいう。

(2) As used in this Ordinance, the term "Ordinary Transactions" means transactions that occur routinely or that occur repeatedly during a short period, as a part of the operating activities to achieve the business purpose of the Company Submitting Financial Statements.

3 この規則において「親会社」とは、他の会社等（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。）の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。以下「意思決定機関」という。）を支配している会社等をいい、「子会社」とは、当該他の会社等をいう。親会社及び子会社又は子会社が、他の会社等の意思決定機関を支配している場合における当該他の会社等も、その親会社の子会社とみなす。

(3) As used in this Ordinance, the term "Parent Company" means a Company, 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) that has control over the body that decides the financial and operational or business policies of a second Company, etc. (such a body means the ensemble of shareholders at a shareholders' meeting or any body equivalent thereto; hereinafter referred to as a "Decision-Making Body"), and the term "Subsidiary Company" means such second Company, etc. Where a Parent Company and a Subsidiary Company jointly, or a Subsidiary Company alone, has control over the Decision-Making Body of a third Company, etc., said third Company, etc. shall also be deemed as a Subsidiary Company of said Parent Company.

4 前項に規定する他の会社等の意思決定機関を支配している会社等とは、次の各号に掲げる会社等をいう。ただし、財務上又は営業上若しくは事業上の関係からみて他の会社等の意思決定機関を支配していないことが明らかであると認められる会社等は、この限りでない。

(4) A Company, etc. that has control over a Decision-Making Body of another Company, etc. under the preceding paragraph means any of the Companies, etc. listed in the following items; provided, however, that this shall not apply to a Company, etc. that is found to clearly not have control over the Decision-Making Body of another Company, etc. from the viewpoint of their financial, operational or business relationships:

一 他の会社等（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会社等を除く。以下この項において同じ。）の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

(i) a Company, etc. that holds, on its own account, the majority of the voting rights in another Company, etc. (excluding a Company, etc. that is subject to a decision for the commencement of rehabilitation proceedings under the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999), a stock company that is subject to a decision for the commencement of corporate reorganization proceedings under the provisions of the Corporate Reorganization Act (Act No. 154 of 2002), a Company, etc. that is subject to a decision for the commencement of bankruptcy proceedings under the provisions of the Bankruptcy Act (Act No. 75 of 2004), or any other Company, etc. equivalent thereto, which also is found to have no effective parent-subsidiary relationship with said Company, etc.; hereinafter the same shall apply in this paragraph);

二 他の会社等の議決権の百分の四十以上、百分の五十以下を自己の計算において所有している会社等であつて、かつ、次に掲げるいずれかの要件に該当する会社等

(ii) a Company, etc. that holds, on its own account, not less than forty percent and not more than fifty percent of the voting rights in another Company, etc., and that also satisfies any of the following requirements:

イ 自己の計算において所有している議決権と自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者及び自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせて、他の会社等の議決権の過半数を占めていること。

(a) that the voting rights held on its own account and the voting rights held by any persons who are found to exercise their voting rights in accordance with the wishes of the Company, etc. due to their close ties with the Company, etc. in terms of investment, personnel, funds, technology, transactions, etc. and those held by any persons who have agreed to exercise their voting rights in accordance with the wishes of the Company, etc., when combined, constitute a majority of the voting rights in the other Company, etc.;

ロ 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。）若しくは使用人である者、又はこれらであつた者で自己が他の会社等の財務及び営業又は事業の方針の決定に関して影響を与えることができる者が、当該他の会社等の取締役会その他これに準ずる機関の構成員の過半数を占めていること。

(b) that persons who are or were Officers (meaning officers as prescribed in Article 21, paragraph (1), item (i) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 27 of the Act); the same shall apply hereinafter) or employees of the Company, etc. and who are able to exert an influence on the financial and operational or business policy decisions of the other Company, etc. constitute a majority of the members of the board of directors or any other administrative instrument equivalent thereto at the other Company, etc.;

ハ 他の会社等の重要な財務及び営業又は事業の方針の決定を支配する契約等が存在すること。

(c) that there is a contract, etc. for the Company, etc. to control significant financial and operational or business policy decisions of the other Company, etc.;

ニ 他の会社等の資金調達額（貸借対照表の負債の部に計上されているものに限る。）の総額の過半について融資（債務の保証及び担保の提供を含む。以下この号及び第六項第二号ロにおいて同じ。）を行つていること（自己と出資、人事、資金、技術、取引等において緊密な関係のある者が行う融資の額を合わせて資金調達額の総額の過半となる場合を含む。）。

(d) that the Company, etc. has financed (including guaranteeing debts and providing collateral; hereinafter the same in this item and paragraph (6),

item (ii), sub-item (b)) a majority of the total amount of the procured funds (limited to those reported in the liabilities section of the balance sheet) of the other Company, etc. (including cases where the amount financed by the Company, etc. and the amount financed by any persons who have close ties with the Company, etc. in terms of investment, personnel, funds, technology, transactions, etc., when combined, constitute a majority of the total amount of such procured funds); or

ホ その他他の会社等の意思決定機関を支配していることが推測される事実が存在すること。

(e) that there is any other fact implying that the Company, etc. has control over the Decision-Making Body of the other Company, etc.; and

三 自己の計算において所有している議決権と自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者及び自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせた場合（自己の計算において議決権を所有していない場合を含む。）に他の会社等の議決権の過半数を占めている会社等であつて、かつ、前号ロからホまでに掲げるいずれかの要件に該当する会社等

(iii) a Company, etc. whose voting rights that it holds on its own account, when combined with the voting rights held by any persons who are found to exercise their voting rights in accordance with the wishes of the Company, etc. due to their close ties with the Company, etc. in terms of investment, personnel, funds, technology, transactions, etc. and with those held by any persons who have agreed to exercise their voting rights in accordance with the wishes of the Company, etc. (including cases where the Company, etc. holds no voting rights on its own account), constitute the majority of the voting rights in another Company, etc., and that also satisfies any of the requirements listed in sub-items (b) to (e) inclusive of the preceding item.

5 この規則において「関連会社」とは、会社等及び当該会社等の子会社が、出資、人事、資金、技術、取引等の関係を通じて、子会社以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができる場合における当該子会社以外の他の会社等をいう。

(5) The term "Affiliated Company" as used in this Ordinance means, where a Company, etc. or its Subsidiary Company is able to exert a significant influence on the financial and operational or business policy decisions of a non-Subsidiary Company, etc., due to their ties in terms of investment, personnel, funds, technology, transactions, etc., the relevant non-Subsidiary Company, etc..

6 前項に規定する子会社以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができる場合とは、次の各号に掲げる場合をいう。ただし、財務上又は営業上若しくは事業上の関係からみて子会社以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないことが明

らかであると認められるときは、この限りでない。

(6) The cases referred to in the preceding paragraph where a significant influence can be exerted on the financial and operational or business policy decisions of a non-Subsidiary Company, etc. shall be the cases listed in the following items; provided, however, that this shall not apply when it is found that the Company, etc. or its Subsidiary Company of the Company, etc. is clearly unable to exert a significant influence on the financial and operational or business policy decisions of the non-Subsidiary Company, etc., in light of their financial, operational or business relationships:

一 子会社以外の他の会社等（民事再生法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、当該会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができないと認められる会社等を除く。以下この項において同じ。）の議決権の百分の二十以上を自己の計算において所有している場合

(i) where the Company, etc. or its Subsidiary Company holds, on its own account, not less than twenty percent of the voting rights in the non-Subsidiary Company, etc. (excluding a Company, etc. that is subject to a decision for the commencement of rehabilitation proceedings under the provisions of the Civil Rehabilitation Act, a stock company that is subject to a decision for the commencement of corporate reorganization proceedings under the provisions of the Corporate Reorganization Act, a Company, etc. that is subject to a decision for the commencement of bankruptcy proceedings under the provisions of the Bankruptcy Act, or any other Company, etc. equivalent thereto, and where the Company, etc. or its Subsidiary Company is also found to be unable to exert a significant influence on the financial and operational or business policy decisions of such a Company, etc.; hereinafter the same shall apply in this paragraph);

二 子会社以外の他の会社等の議決権の百分の十五以上、百分の二十未満を自己の計算において所有している場合であつて、かつ、次に掲げるいずれかの要件に該当する場合

(ii) where the Company, etc. or its Subsidiary Company of the Company, etc. holds, on its own account, not less than fifteen percent but less than twenty percent of the voting rights in a non-Subsidiary Company, etc., and where any of the following requirements are also satisfied:

イ 役員若しくは使用人である者、又はこれらであつた者で自己が子会社以外の他の会社等の財務及び営業又は事業の方針の決定に関して影響を与えることができる者が、当該子会社以外の他の会社等の代表取締役、取締役又はこれらに準ずる役職に就任していること。

(a) that a person who is or was an Officer or employee of the Company, etc. or its Subsidiary Company and who is able to exert an influence on the

financial and operational or business policy decisions of the non-Subsidiary Company, etc. has been appointed to the position of representative director, director or any other position equivalent thereto at the non-Subsidiary Company, etc.;

ロ 子会社以外の他の会社等に対して重要な融資を行つていること。

(b) that the Company, etc. or its Subsidiary Company extends significant financing to the non-Subsidiary Company, etc.;

ハ 子会社以外の他の会社等に対して重要な技術を提供していること。

(c) that the Company, etc. or its Subsidiary Company provides significant technology to the non-Subsidiary Company, etc.;

ニ 子会社以外の他の会社等との間に重要な販売、仕入れその他の営業上又は事業上の取引があること。

(d) that there are significant sales, purchases or any other operational or business transactions between the Company, etc. or its Subsidiary Company and the non-Subsidiary Company, etc.; or

ホ その他子会社以外の他の会社等の財務及び営業又は事業の方針の決定に対して重要な影響を与えることができることが推測される事実が存在すること。

(e) that any other fact exists inferring that the Company, etc. or its Subsidiary Company is able to exert a significant influence on the financial and operational or business policy decisions of the non-Subsidiary Company, etc.;

三 自己の計算において所有している議決権と自己と出資、人事、資金、技術、取引等において緊密な関係があることにより自己の意思と同一の内容の議決権を行使すると認められる者及び自己の意思と同一の内容の議決権を行使することに同意している者が所有している議決権とを合わせた場合（自己の計算において議決権を所有していない場合を含む。）に子会社以外の他の会社等の議決権の百分の二十以上を占めているときであつて、かつ、前号イからホまでに掲げるいずれかの要件に該当する場合

(iii) where the voting rights held by the Company, etc. or its Subsidiary Company, on its own account, when combined with the voting rights held by any persons who are found to exercise their voting rights in accordance with the wishes of the Company, etc. or its Subsidiary Company due to their close ties with the Company, etc. or its Subsidiary Company in terms of investment, personnel, funds, technology, transactions, etc. and with the voting rights held by any persons who have agreed to exercise their voting rights in accordance with the wishes of the Company, etc. or its Subsidiary Company (including cases where the Company, etc. or its Subsidiary Company holds no voting rights on its own account), constitute not less than twenty percent of the voting rights in a non-Subsidiary Company, etc., and where any of the requirements listed in sub-items (a) to (e) inclusive of the preceding item are also satisfied; and

四 複数の独立した企業（会社及び会社に準ずる事業体をいう。以下同じ。）により、契約等に基づいて共同で支配される企業（以下「共同支配企業」という。）に該当する場合

(iv) where a non-Subsidiary Company, etc. is an Enterprise (meaning a company or a business entity that is equivalent to a company; the same shall apply hereinafter) that is jointly controlled by multiple independent Enterprises (such a controlled Enterprise shall hereinafter be referred to as a "Jointly Controlled Enterprise").

7 特別目的会社（資産の流動化に関する法律（平成十年法律第百五号。以下この項及び第百二十二条第八号において「資産流動化法」という。）第二条第三項に規定する特定目的会社（第百二十二条第八号において「特定目的会社」という。）及び事業内容の変更が制限されているこれと同様の事業を営む事業体をいう。以下この項において同じ。）については、適正な価額で譲り受けた資産から生ずる収益を当該特別目的会社が発行する証券の所有者（資産流動化法第二条第十二項に規定する特定目的借入れに係る債権者を含む。）に享受させることを目的として設立されており、当該特別目的会社の事業がその目的に従って適切に遂行されているときは、当該特別目的会社に対する出資者及び当該特別目的会社に資産を譲渡した会社等（以下この項において「出資者等」という。）から独立しているものと認め、第三項及び第四項の規定にかかわらず、出資者等の子会社に該当しないものと推定する。

(7) When a Special Purpose Company (meaning a specific purpose company as defined in Article 2, paragraph (3) of the Act on the Securitization of Assets (Act No. 105 of 1998; hereinafter referred to as the "Asset Securitization Act" in this paragraph and Article 122, item (viii)) (referred to as a "Specific Purpose Company" in Article 122, item (viii)) and business entities engaged in business similar thereto which are restricted from changing the content of business; hereinafter the same shall apply in this paragraph) has been incorporated for the purpose of allowing the holders of securities issued thereby (including the creditors of specific purpose borrowings as defined in Article 2, paragraph (12) of the Asset Securitization Act) to enjoy the revenues arising from assets that have been transferred to said Special Purpose Company at a fair value, and when the business of said Special Purpose Company is being appropriately implemented in accordance with the purpose thereof, said Special Purpose Company shall be deemed to be independent from its equity investors and from any Company, etc. that has transferred assets to said Special Purpose Company (hereinafter collectively referred to as "Equity Investors, etc." in this paragraph) and, notwithstanding the provisions of paragraphs (3) and (4), said Special Purpose Company the presumption shall be that it is not a Subsidiary Company of its Equity Investors, etc.

8 この規則において「関係会社」とは、財務諸表提出会社の親会社、子会社及び関連会社並びに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（第十七項第四号において「その他の関係会社」という。）をいう。

(8) As used in this Ordinance, the term "Associated Company" means the Parent Company, Subsidiary Company, or Affiliated Company of the Company Submitting Financial Statements and, where the Company Submitting Financial Statements is the Affiliated Company of another Company, etc., said other Company, etc. (referred to as "Any Other Associated Company" in paragraph (17), item (iv)).

9 この規則において「先物取引」とは、次に掲げる取引をいう。

(9) As used in this Ordinance, the term "Futures Transactions" means the following transactions:

一 法第二条第二十一項に規定する市場デリバティブ取引（同項第一号及び第二号に掲げる取引に限る。）及び同条第二十三項に規定する外国市場デリバティブ取引（同条第二十一項第一号及び第二号に掲げる取引に類似する取引に限る。）

(i) exchange-traded derivatives transactions as defined in Article 2, paragraph (21) of the Act (limited to the transactions set forth in items (i) and (ii) of that paragraph) and exchange-traded derivatives transactions in a foreign market as defined in paragraph (23) of that Article (limited to transactions that are similar to the transactions set forth in paragraph (21), items (i) and (ii) of that Article); and

二 商品取引所法（昭和二十五年法律第二百三十九号）第二条第八項に規定する先物取引（同項第一号から第三号までに掲げる取引に限る。）及び商品市場（同条第九項に規定する商品市場をいう。次項第三号において同じ。）に相当する外国の市場（同項第二号及び第三号において「外国商品市場」という。）における類似の取引

(ii) Futures Transactions defined in Article 2, paragraph (8) of the Commodity Exchange Act (Act No. 239 of 1950) (limited to the transactions set forth in items (i) to (iii) inclusive of that paragraph) and similar transactions on a market in a foreign state that is equivalent to a Commodity Market (meaning a commodity market as defined in paragraph (9) of that Article; the same shall apply in item (iii) of the following paragraph) (such market in a foreign state shall be referred to as a "Foreign Commodity Market" in items (ii) and (iii) of that paragraph).

10 この規則において「オプション取引」とは、次に掲げる取引をいう。

(10) As used in this Ordinance, the term "Options Transactions" means the following transactions:

一 法第二条第二十一項に規定する市場デリバティブ取引（同項第三号に掲げる取引に限る。）、同条第二十二項に規定する店頭デリバティブ取引（同項第三号及び第四号に掲げる取引に限る。）及び同条第二十三項に規定する外国市場デリバティブ取引（同条第二十一項第三号に掲げる取引に類似する取引に限る。）

(i) exchange-traded derivatives transactions as defined in Article 2, paragraph (21) of the Act (limited to the transactions set forth in item (iii) of that paragraph), over-the-counter derivatives transactions as defined in paragraph (22) of that Article (limited to the transactions set forth in items

(iii) and (iv) of that paragraph), and exchange-traded derivatives transactions in a foreign market as defined in paragraph (23) of that Article (limited to transactions similar to the transactions set forth in paragraph (21), item (iii) of that Article);

二 商品取引所法第二条第八項に規定する先物取引（同項第四号に掲げる取引に限る。）、同条第十項に規定する商品市場における取引（同項第一号ホに掲げる取引に限る。）及び外国商品市場における類似の取引

(ii) Futures Transactions as defined in Article 2, paragraph (8) of the Commodity Exchange Act (limited to the transactions set forth in item (iv) of that paragraph), transactions on a Commodity Market as defined in paragraph (10) of that Article (limited to the transactions set forth in item (i), sub-item (e) of that paragraph) and similar transactions on a Foreign Commodity Market; and

三 前二号に掲げる取引に類似する取引（取引所金融商品市場（法第二条第十七項に規定する取引所金融商品市場をいう。）、外国金融商品市場（同条第八項第三号ロに規定する外国金融商品市場をいう。）、商品市場又は外国商品市場における取引（次項第二号及び第八条の八第二項において「市場取引」という。）以外の取引を含む。）

(iii) transactions similar to the transactions set forth in the preceding two items (including transactions other than transactions on a Financial Instruments Exchange Market (meaning a financial instruments exchange market as defined in Article 2, paragraph (17) of the Act), Foreign Financial Instruments Market (meaning a foreign financial instruments market as defined in paragraph (8), item (iii), sub-item (b) of that Article), a Commodity Market, or a Foreign Commodity Market (transactions on such markets shall be collectively referred to as "Market Transactions" in item (ii) of the following paragraph and Article 8-8, paragraph (2))).

1 1 この規則において「先渡取引」とは、次に掲げる取引をいう。

(11) As used in this Ordinance, the term "Forward Transactions" means the following transactions:

一 法第二条第二十二項に規定する店頭デリバティブ取引（同項第一号及び第二号に掲げる取引に限る。）

(i) over-the-counter derivatives transactions defined in Article 2, paragraph (22) of the Act (limited to the transactions set forth in items (i) and (ii) of that paragraph); and

二 前号に掲げる取引以外の取引で先物取引に類似する取引（市場取引以外の取引に限る。）

(ii) transactions other than those set forth in the preceding item, which are similar to Futures Transactions (limited to transactions other than Market Transactions).

1 2 この規則において「スワップ取引」とは、次に掲げる取引をいう。

(12) As used in this Ordinance, the term "Swap Transactions" means the following transactions:

一 法第二条第二十一項に規定する市場デリバティブ取引（同項第四号に掲げる取引に限る。）、同条第二十二項に規定する店頭デリバティブ取引（同項第五号に掲げる取引に限る。）及び同条第二十三項に規定する外国市場デリバティブ取引（同条第二十一項第四号に掲げる取引に類似する取引に限る。）

(i) exchange-traded derivatives transactions as defined in Article 2, paragraph (21) of the Act (limited to the transactions set forth in item (iv) of that paragraph), over-the-counter derivatives transactions as defined in paragraph (22) of that Article (limited to the transactions set forth in item (v) of that paragraph), and exchange-traded derivatives transactions in a foreign market as defined in paragraph (23) of that Article (limited to transactions similar to those set forth in paragraph (21), item (iv) of that Article);

二 当事者が取引の対象として定めた商品の取引数量について当該当事者のそれぞれが相手方と取り決めた価格に基づき金銭の支払を相互に約する取引

(ii) transactions wherein the parties mutually agree to the payment of monies based on a price that they have arranged with each other, for a certain transaction quantity of a commodity that has been specified by said parties as the subject of the transaction; and

三 前二号に掲げる取引に類似する取引

(iii) transactions similar to those set forth in the preceding two items.

1 3 この規則において「その他のデリバティブ取引」とは、次に掲げる取引をいう。

(13) As used in this Ordinance, the term "Any Other Derivative Transactions" means the following transactions:

一 法第二条第二十一項に規定する市場デリバティブ取引（同項第五号及び第六号に掲げる取引に限る。）、同条第二十二項に規定する店頭デリバティブ取引（同項第六号及び第七号に掲げる取引に限る。）及び同条第二十三項に規定する外国市場デリバティブ取引（同条第二十一項第五号及び第六号に掲げる取引に類似する取引に限る。）

(i) exchange-traded derivatives transactions as defined in Article 2, paragraph (21) of the Act (limited to the transactions set forth in items (v) and (vi) of that paragraph), over-the-counter derivatives transactions as defined in paragraph (22) of that Article (limited to the transactions set forth in items (vi) and (vii) of that paragraph), and exchange-traded derivatives transactions in a foreign market as defined in paragraph (23) of that Article (limited to transactions similar to those set forth in paragraph (21), items (v) and (vi) of that Article); and

二 前号に掲げる取引に類似する取引

(ii) transactions similar to those set forth in the preceding item.

1 4 この規則において「デリバティブ取引」とは、第九項から前項までに規定する取

引をいう。

(14) As used in this Ordinance, the term "Derivative Transactions" means transactions as defined in paragraph (9) through the preceding paragraph.

15 この規則において「連結財務諸表」とは、連結財務諸表の用語、様式及び作成方法に関する規則（昭和五十一年大蔵省令第二十八号。以下「連結財務諸表規則」という。）第一条に規定する連結財務諸表をいう。

(15) As used in this Ordinance, the term "Consolidated Financial Statements" means consolidated financial statements as defined in Article 1 of the Ordinance on the Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976; hereinafter referred to as the "Ordinance on Consolidated Financial Statements").

16 この規則において「持分法」とは、連結財務諸表規則第二条第八号に規定する方法をいう。

(16) As used in this Ordinance, the term "Equity Method" means the method defined in Article 2, item (viii) of the Ordinance on Consolidated Financial Statements.

17 この規則において「関連当事者」とは、次に掲げる者をいう。

(17) As used in this Ordinance, the term "Related Party" means any of the following persons:

一 財務諸表提出会社の親会社

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

二 財務諸表提出会社の子会社

(ii) the Subsidiary Companies of the Company Submitting Financial Statements;

三 財務諸表提出会社と同一の親会社をもつ会社等

(iii) Companies, etc. with the same Parent Company as the Company Submitting Financial Statements;

四 財務諸表提出会社のその他の関係会社並びに当該その他の関係会社の親会社及び子会社

(iv) the Parent Company and the Subsidiary Companies of Any Other Associated Company of the Company Submitting Financial Statements;

五 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) the Affiliated Companies of the Company Submitting Financial Statements, and the Subsidiary Companies of said Affiliated Companies;

六 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。以下同じ。）及びその近親者（二親等内の親族をいう。次号及び第八号において同じ。）

(vi) the Major Shareholders (meaning major shareholders as defined in Article 163, paragraph (1) of the Act; the same shall apply hereinafter) of the Company Submitting Financial Statements and the Close Relatives (meaning

relatives within the second degree of kinship; the same shall apply in the following item and item (viii) thereof;

七 財務諸表提出会社の役員及びその近親者

(vii) the Officers of the Company Submitting Financial Statements and the Close Relatives thereof;

八 財務諸表提出会社の親会社の役員及びその近親者

(viii) the Officers of the Parent Company of the Company Submitting Financial Statements and the Close Relatives thereof;

九 前三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

(ix) a Company, etc., whose majority of voting rights are held by any of the persons set forth in the preceding three items, on their own accounts, and the Subsidiary Companies of such a Company, etc.; and

十 従業員のための企業年金（財務諸表提出会社と重要な取引（掛金の拠出を除く。）を行う場合に限り。）

(x) a corporate pension fund for the workers of the Company Submitting Financial Statements (limited to where such corporate pension fund engages in significant transactions (excluding the contribution of premiums) with the Company Submitting Financial Statements).

18 この規則において「キャッシュ・フロー」とは、次項に規定する資金の増加又は減少をいう。

(18) As used in this Ordinance, the term "Cash Flow" means any increase or decrease in the Funds defined in the following paragraph.

19 この規則において「資金」とは、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。

(19) As used in this Ordinance, the term "Funds" means 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 a low risk of fluctuations in value; the same shall apply in Chapter V).

20 この規則において「売買目的有価証券」とは、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有価証券をいう。

(20) As used in this Ordinance, the term "Trading Securities" means securities held for the purpose of making a profit from fluctuations in market prices.

21 この規則において「満期保有目的の債券」とは、満期まで所有する意図をもって保有する社債券その他の債券をいう。

(21) As used in this Ordinance, the term "Bonds Held to Maturity" means corporate bond certificates or other bond certificates that are retained with the

intention of holding them until maturity.

2 2 この規則において「その他有価証券」とは、売買目的有価証券、満期保有目的の債券並びに子会社株式及び関連会社株式以外の有価証券をいう。

(22) As used in this Ordinance, the term "Other Securities" means securities other than Trading Securities, Bonds Held to Maturity, shares in a Subsidiary Company, or shares in an Affiliated Company.

2 3 この規則において、「自己株式」とは、財務諸表提出会社が保有する財務諸表提出会社の株式をいう。

(23) As used in this Ordinance, the term "Treasury Shares" means the shares of a Company Submitting Financial Statements that said Company Submitting Financial Statements holds itself.

2 4 この規則において、「自社の株式」とは、財務諸表提出会社の株式をいう。

(24) As used in this Ordinance, the term "Shares in the Company" means shares in the Company Submitting Financial Statements.

2 5 この規則において、「自社株式オプション」とは、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。

(25) As used in this Ordinance, the term "Share Options in the Company" means Call Options (meaning the rights to acquire the Shares in the Company that constitute the underlying assets thereof, by paying a certain amount of money) whose underlying assets are Shares in the Company.

2 6 この規則において、「ストック・オプション」とは、自社株式オプションのうち、財務諸表提出会社が従業員等（当該財務諸表提出会社と雇用関係にある使用人及び当該財務諸表提出会社の役員をいう。以下この項において同じ。）に、報酬（労働や業務執行等の対価として当該財務諸表提出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。

(26) As used in this Ordinance, "Stock Options" means Share Options in the Company which a Company Submitting Financial Statements grants to its Workers, etc. (meaning employees hired by the Company Submitting Financial Statements and Officers of the Company Submitting Financial Statements; hereinafter the same shall apply in this paragraph) as Remuneration (meaning what the Company Submitting Financial Statements pays or delivers to its Workers, etc. as consideration for their work, administration business, etc.).

2 7 この規則において、「企業結合」とは、ある企業又はある企業を構成する事業と他の企業又は他の企業を構成する事業とが一つの報告単位に統合されることをいう。

(27) As used in this Ordinance, the term "Business Combination" means integration of a certain Enterprise or a business segment of a certain Enterprise and another Enterprise(s) or a business segment(s) of another Enterprise(s) into a single reporting unit.

2 8 この規則において、「取得企業」とは、他の企業又は企業を構成する事業に対する支配を獲得して一つの報告単位となる企業をいう。

- (28) As used in this Ordinance, the term "Acquiring Enterprise" means an Enterprise which gains control over another Enterprise or a business segment of another Enterprise to form a single reporting unit.
29 この規則において、「被取得企業」とは、取得企業に支配される企業をいう。
- (29) As used in this Ordinance, the term "Acquired Enterprise" means an Enterprise which is controlled by an Acquiring Enterprise.
30 この規則において、「存続会社」とは、吸収合併後存続する会社をいう。
- (30) As used in this Ordinance, the term "Surviving Company" means a company surviving an absorption-type merger.
31 この規則において、「結合企業」とは、他の企業又は他の企業を構成する事業を受け入れて対価を支払う企業をいう。
- (31) As used in this Ordinance, the term "Combiner" means an Enterprise that receives another Enterprise(s) or a business segment(s) of another Enterprise(s) and pays a consideration therefor.
32 この規則において、「被結合企業」とは、結合企業に受け入れられる企業又は結合企業に事業を受け入れられる企業をいう。
- (32) As used in this Ordinance, the term "Combinee" means an Enterprise that is received into the Combiner or an Enterprise whose business segment is received into the Combiner.
33 この規則において、「結合後企業」とは、企業結合によつて統合された一つの報告単位となる企業をいう。
- (33) As used in this Ordinance, the term "Combined Enterprise" means an Enterprise which is a single reporting unit resulting from an integration by Business Combination.
34 この規則において、「結合当事企業」とは、企業結合に係る企業をいう。
- (34) As used in this Ordinance, the term "Constituent Enterprises" means the Enterprises involved in a Business Combination.
35 この規則において、「パーチェス法」とは、被結合企業から受け入れる資産及び負債の取得原価を、対価として交付する現金及び株式等の時価とする方法をいう。
- (35) As used in this Ordinance, the term "Purchase Method" means a method wherein the acquisition costs for the assets and liabilities that the Combiner takes on from a Combinee(s) is the market prices of the cash delivered as consideration and its shares, etc.
36 この規則において、「持分プーリング法」とは、すべての結合当事企業の資産、負債及び純資産を、それぞれの適正な帳簿価額で引き継ぐ方法をいう。
- (36) As used in this Ordinance, the term "Pooling of Interest Method" means a method wherein the assets, liabilities, and net assets of all Constituent Enterprises are succeeded to at each of their fair book values.
37 この規則において、「共通支配下の取引等」とは、結合当事企業又は事業のすべてが、企業結合の前後で同一の株主により最終的に支配され、かつ、その支配が一時的でない場合における企業結合及び企業集団（連結財務諸表提出会社及びその子会社

をいう。以下この項において同じ。)を最終的に支配する企業が、子会社の株主のうち企業集団に属さない株主との間で、当該子会社の株式を交換する取引をいう。

(37) As used in this Ordinance, the term "Common Control Transaction, etc." means a Business Combination wherein all of the Constituent Enterprises or businesses are ultimately controlled by the same shareholders before and after the Business Combination, and where such control is not temporary, as well as transactions wherein the Enterprise which ultimately controls the Business Group (meaning a Company Submitting Consolidated Financial Statements and its Subsidiary Companies; hereinafter the same shall apply in this paragraph) exchanges its shares in a Subsidiary Company with any of said Subsidiary Company's shareholders who do not belong to the Business Group.

38 この規則において、「事業分離」とは、ある企業を構成する事業を他の企業（新設される企業を含む。）に移転することをいう。

(38) As used in this Ordinance, the term "Business Divestiture" means the transfer of a certain Enterprise's business segment to another Enterprise (including a newly incorporated Enterprise).

39 この規則において、「分離元企業」とは、事業分離において、当該企業を構成する事業を移転する企業をいう。

(39) As used in this Ordinance, the term "Divesting Enterprise" means the Enterprise that transfers its business segment in a Business Divestiture.

40 この規則において、「分離先企業」とは、事業分離において、分離元企業から事業を受け入れる企業（新設される企業を含む。）をいう。

(40) As used in this Ordinance, the term "Divested Enterprise" means the Enterprise (including a newly incorporated Enterprise) that receives a business segment from a Divesting Enterprise in a Business Divestiture.

41 この規則において、「金融商品」とは、金融資産（金銭債権、有価証券及びデリバティブ取引により生じる債権（これらに準ずるものを含む。）をいう。第八条の六の二第三項において同じ。）及び金融負債（金銭債務及びデリバティブ取引により生じる債務（これらに準ずるものを含む。）をいう。同項において同じ。）をいう。

(41) As used in this Ordinance, "Financial Instruments" means Financial Assets (meaning monetary claims, securities, and claims arising from Derivative Transactions (including equivalents thereof); the same shall apply in Article 8-6-2, paragraph (3)) and Financial Liabilities (meaning monetary debts and debts arising from Derivative Transactions (including equivalents thereof); the same shall apply in that paragraph).

42 この規則において、「資産除去債務」とは、有形固定資産の取得、建設、開発又は通常の使用によつて生じる当該有形固定資産の除去に関する法律上の義務及びこれに準ずるものをいう。

(42) As used in this Ordinance, the term "Asset Retirement Obligations" means legal obligations or the equivalent thereof with regard to the retirement of tangible fixed assets, which arise through the acquisition, construction,

development, or ordinary use of tangible fixed assets.

43 この規則において、「工事契約」とは、請負契約のうち、土木、建築、造船、機械装置の製造その他の仕事に係る基本的な仕様及び作業内容が注文者の指図に基づいているものをいう。

(43) As used in this Ordinance, the term "Construction Contract" is a contract wherein the basic specifications and work details for civil engineering, building, shipbuilding, the manufacture of machinery and equipment, or any other work, are based on instructions from the person ordering the work.

(重要な会計方針の記載)

(Entry of Significant Accounting Policies)

第八条の二 財務諸表作成のために採用している会計処理の原則及び手続並びに表示方法その他財務諸表作成のための基本となる事項（次条において「会計方針」という。）で次の各号に掲げる事項は、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。ただし、重要性の乏しいものについては、記載を省略することができる。

Article 8-2 Any accounting principles, procedures, or methods of presenting information that are adopted in the preparation of Financial Statements, and any other matters that serve as the basis for the preparation of Financial Statements (referred to as "Accounting Policies" in the following Article) which are listed in the following items shall be entered immediately after the Cash Flow statement; provided, however, that such entries may be omitted for matters of little significance:

一 有価証券の評価基準及び評価方法

(i) the valuation basis and valuation method for securities;

二 たな卸資産の評価基準及び評価方法

(ii) the valuation basis and valuation method for inventory assets;

三 固定資産の減価償却の方法

(iii) the depreciation method for fixed assets;

四 繰延資産の処理方法

(iv) the disposition method for deferred assets;

五 外貨建の資産及び負債の本邦通貨への換算基準

(v) the basis for the translation of foreign currency assets and liabilities into Japanese currency;

六 引当金の計上基準

(vi) standards for reporting allowances;

七 収益及び費用の計上基準

(vii) standards for reporting revenues and expenses;

八 ヘッジ会計（ヘッジ手段（資産（将来の取引により確実に発生すると見込まれるものを含む。以下この号において同じ。）若しくは負債（将来の取引により確実に発生すると見込まれるものを含む。以下この号において同じ。）又はデリバティブ取引に係る価格変動、金利変動及び為替変動による損失の危険を減殺することを目

的とし、かつ、当該損失の危険を減殺することが客観的に認められる取引をいう。以下この号及び第六十七条第一項第二号において同じ。)に係る損益とヘッジ対象(ヘッジ手段の対象である資産若しくは負債又はデリバティブ取引をいう。第八条の八第三項及び第六十七条第一項第二号において同じ。)に係る損益を同一の会計期間に認識するための会計処理をいう。第八条の八第一項及び第三項において同じ。)の方法

(viii) the method of Hedge Accounting (meaning the accounting method used for recognizing, within a same accounting period, the profit and loss pertaining to Hedging Instruments (transactions aimed at diminishing the risk of losses from price fluctuations, interest-rate fluctuations, and exchange-rate fluctuations pertaining to assets (including those that are expected to definitely arise through future transactions; hereinafter the same shall apply in this item), liabilities (including those that are expected to definitely arise through future transactions; hereinafter the same shall apply in this item), or Derivative Transactions, which are objectively recognized as diminishing the risk of such losses; hereinafter the same shall apply in this item and Article 67, paragraph (1), item (ii)) and the profit and loss pertaining to Hedged Items (meaning the assets, liabilities, or Derivative Transactions that are the subject of Hedging Instruments; the same shall apply in Article 8-8, paragraph (3) and Article 67, paragraph (1), item (ii)); the same shall apply in Article 8-8, paragraphs (1) and (3));

九 キャッシュ・フロー計算書における資金の範囲

(ix) the scope of Funds in the Cash Flow statement; and

十 その他財務諸表作成のための基本となる重要な事項

(x) any other significant matters that serve as the basis for preparation of Financial Statements.

(会計方針の変更に関する記載)

(Entry of Changes in Accounting Policies)

第八条の三 会計方針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 8-3 Where any Accounting Policies have changed, entries shall be made for the following matters immediately after the entries under the preceding Article:

一 会計処理の原則又は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財務諸表に与えている影響の内容

(i) where any accounting principles or procedures have changed, an entry to that effect, the reason for the change, and details of the influence of said change on the Financial Statements;

二 表示方法を変更した場合には、その内容

(ii) where any of the methods of presenting information have changed, the

details of such change; and

三 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キャッシュ・フロー計算書に与えている影響の内容

(iii) where the scope of Funds in the Cash Flow statement has changed, an entry to that effect, the reason for the change, and details of the influence of said change on the Cash Flow statement.

(重要な後発事象の注記)

(Notes on Significant Post-Balance Sheet Events)

第八条の四 貸借対照表日後、財務諸表提出会社の翌事業年度以降の財政状態及び経営成績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。

Article 8-4 If any events that will exert a significant influence on the financial position and operating results of a Company Submitting Financial Statements in and/or after the following business year occur after the balance sheet date (such events shall hereinafter be referred to as "Significant Post-Balance Sheet Events"), said events shall be mentioned in the notes.

(追加情報の注記)

(Notes on Additional Information)

第八条の五 この規則において特に定める注記のほか、利害関係人が会社の財政及び経営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 8-5 In addition to the notes specifically specified under this Ordinance, if there are any matters that are found to be necessary in order for interested parties to reach an adequate conclusion on the financial and operating conditions of the company, said matters shall be mentioned in the notes.

(リース取引に関する注記)

(Notes on Lease Transactions)

第八条の六 ファイナンス・リース取引（リース契約に基づくリース期間の中途において当該リース契約を解除することができないリース取引又はこれに準ずるリース取引（次項において「解約不能のリース取引」という。）で、当該リース契約により使用する物件（以下「リース物件」という。）の借主が、当該リース物件からもたらされる経済的利益を実質的に享受することができ、かつ、当該リース物件の使用に伴って生じる費用等を実質的に負担することとなるものをいう。以下同じ。）については、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。

Article 8-6 (1) With regard to Finance Lease Transactions (meaning lease transactions under a lease contract that may not be cancelled before the expiration of the lease period under said lease contract, or lease transactions

equivalent thereto (referred to as "Non-cancelable Lease Transactions" in the following paragraph), wherein the lessee of the property that is being used under said lease contract (hereinafter referred to as the "Leased Property") is able to materially enjoy an economic benefit brought about by said Leased Property, and, also, that the lessee materially bears the expenses, etc. that arise in line with the use of said Leased Property; the same shall apply hereinafter), the matters specified in the following items for the each of the categories of cases listed in those items shall be mentioned in the notes; provided, however, that notes may be omitted for matters of little significance:

一 財務諸表提出会社がリース物件の借主である場合

(i) where the Company Submitting Financial Statements is the lessee of the Leased Property:

イ 当事業年度末におけるリース資産の内容

(a) the contents of the leased assets as of the end of the current business year; and

ロ リース資産の減価償却の方法

(b) the method of depreciation of the leased assets;

二 財務諸表提出会社がリース物件の貸主である場合

(ii) where the Company Submitting Financial Statements is the lessor of the Leased Property:

イ 当事業年度末におけるリース投資資産に係るリース料債権（将来のリース料を受受する権利をいう。以下この号において同じ。）部分の金額及び見積残存価額（リース期間終了時に見積られる残存価額で借主又は第三者による保証のない額をいう。）部分の金額並びに受取利息相当額

(a) the amount of the Lease Payment Receivables (meaning the right to receive future lease payments; hereinafter the same shall apply in this item) and the amount of the Estimated Residual Value (meaning the residual value that is estimated for the time of expiration of the lease period, which is not guaranteed by the lessee nor a third party), and the amount equivalent to interest income on lease investment assets as of the end of the current business year; and

ロ 当事業年度末におけるリース債権及びリース投資資産に係るリース料債権部分の金額について、貸借対照表日後五年内における一年ごとの回収予定額及び貸借対照表日後五年超の回収予定額

(b) for the amount of lease receivables and of Lease Payment Receivables on lease investment assets as of the end of the current business year, the amount that is to be collected in each year up to five years from the balance sheet date and the amount that is to be collected after five years from the balance sheet date.

2 当事業年度末におけるオペレーティング・リース取引（リース取引のうち、ファイナンス・リース取引以外のものをいう。）のうち解約不能のリース取引については、

当該解約不能のリース取引に係る未経過リース料の金額を一年内のリース期間に係る金額及びそれ以外に区分して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) With regard to Operating Lease Transactions (meaning lease transactions other than Finance Lease Transactions) that are Non-cancelable Lease Transactions as of the end of the current business year, the amounts of future lease payments in said Non-cancelable Lease Transactions shall be entered in the notes, by categorizing them into amounts for the portion of the lease period that is Within One Year and amounts for other portions of the lease period; provided, however, that notes may be omitted for matters of little significance.
- 3 転リース取引（リース物件の所有者から物件のリースを受け、さらに当該物件をほぼ同一の条件で第三者にリースする取引をいう。以下この項において同じ。）であつて、借主としてのリース取引及び貸主としてのリース取引がともにファイナンス・リース取引に該当する場合において、財務諸表提出会社が転リース取引に係るリース債権若しくはリース投資資産又はリース債務について利息相当額を控除する前の金額で貸借対照表に計上しているときには、当該リース債権若しくはリース投資資産又はリース債務の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。
- (3) For Sublease Transactions (meaning transactions where one party is leased a property by the owner of the Leased Property, and further leases out said property to a third party under nearly the same conditions; hereinafter the same shall apply in this paragraph) wherein the lease transactions that a Company Submitting Financial Statements carries out as the lessee and the lease transactions said Company Submitting Financial Statements carries out as the lessor both fall under the category of Finance Lease Transactions, if the Company Submitting Financial Statements has reported, on the balance sheet, lease receivables or lease investment assets, or lease obligations under such Sublease Transactions at their amounts before the deduction of amounts equivalent to interest expenses, the amounts of said lease receivables or lease investment assets, or lease obligations shall be entered in the notes; provided, however, that notes may be omitted for matters of little significance.

（金融商品に関する注記）

(Notes on Financial Instruments)

第八条の六の二 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 8-6-2 (1) With regard to Financial Instruments, the following matters shall be entered in the notes; provided, however, that notes may be omitted for matters of 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 status of the Financial Instruments:

- イ 金融商品に対する取組方針
 - (a) the policy for dealing with 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;
- ニ 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 the Financial Instruments:
 - イ 貸借対照表日における貸借対照表の科目ごとの貸借対照表計上額
 - (a) the amounts reported on the balance sheet for each of the account titles on the balance sheet as of the balance sheet date;
 - ロ 貸借対照表日における貸借対照表の科目ごとの時価
 - (b) the market prices for each of the account titles on the balance sheet as of the balance sheet date;
 - ハ 貸借対照表日における貸借対照表の科目ごとの貸借対照表計上額と貸借対照表日における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 balance sheet for each of the account titles on the balance sheet as of the balance sheet date and the market prices for each of the account titles on the balance sheet as of the balance sheet date;
 - ニ 貸借対照表の科目ごとの時価の算定方法
 - (d) the method of calculating the market prices for each of the account titles on the 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 listed 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) The matters listed in item (ii), sub-items (b) to (e) inclusive of the preceding paragraph need not be entered in the notes, if it is difficult to identify the market prices. In this case, an entry to that effect and the reason therefor shall be set down in the notes.
- 3 金融資産及び金融負債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財務諸表提出会社にあつては、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) For a Company Submitting Financial Statements whose Financial Assets and Financial Liabilities constitute most of the total amount of assets and the total amount of liabilities and are also important in light of the business purpose of the company, if there are significant rates of fluctuation in the values of said Financial Assets and Financial Liabilities in response to fluctuations in the numerical values of the indicators that are the cause of major Market Risks (meaning risks of losses incurred by fluctuations in money rates, currency values, quotations on a Financial Instruments Market (meaning a financial instruments market as defined in Article 2, paragraph (14) of the Act; hereinafter the same shall apply in this paragraph and paragraph (3) of the following Article) or any other indicators; hereinafter the same shall apply in this paragraph and the following paragraph) for said Financial Assets and Financial Liabilities, the matters specified in the following items shall be entered in the notes for each of the categories of Financial Instruments listed in those items:

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 whose risk management uses quantitative analyses on Market Risks: 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 whose risk management does not use quantitative analyses on Market Risks: the matters listed 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 scope of fluctuations in the numerical values of money rates, currency values, quotations on Financial Instruments Markets and any other indicators that 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、財務諸表提出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) Where the matters set forth in item (ii), sub-item (b) of the preceding paragraph do not appropriately reflect the actual conditions of Market Risks

associated with the Company Submitting Financial Statements, an entry 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 a profit from fluctuations in the market price) and securities (excluding Trading Securities) that have maturity periods, 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、当該金額が第二百二十一条第一項第三号に規定する社債明細表又は同項第四号に規定する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 corporate bonds, long-term borrowings, lease obligations, and any other debts which require the payment of interest, the total amount of such debts to be repaid within a certain period shall be entered in the notes; provided, however, that where said amount has been entered in the schedule of corporate bonds prescribed in Article 121, paragraph (1), item (iii) or in the schedule of borrowings, etc. prescribed in item (iv) of that paragraph, an entry to that effect may be set down in the notes in lieu of entering said amount.

7 前各項に定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(7) The matters specified in the preceding paragraphs need not be entered where a Company Submitting Financial Statements has prepared Consolidated Financial Statements.

（有価証券に関する注記）

(Notes on Securities)

第八条の七 前条（第七項を除く。）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 8-7 (1) In addition to the matters specified in the preceding Article (excluding paragraph (7)), with regard to securities, the matters specified in the following items shall be entered in the notes for each of the categories of securities listed in those items; provided, however, that notes may be omitted for matters of little significance:

一 売買目的有価証券 当該事業年度（特定有価証券の内容等の開示に関する内閣府令（平成五年大蔵省令第二十二号）第二十三条第二号に規定する特定有価証券であつて、計算期間の終了の時における当該有価証券の評価額を翌計算期間における期

首の帳簿価額として記載する方法を採用している場合にあつては、最終の計算期間)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 relevant business year (with regard to specified securities prescribed in Article 23, item (ii) of the Cabinet Office Ordinance on Disclosure of Information, etc. on Specified Securities (Ordinance of the Ministry of Finance No. 22 of 1993) for which a method has been adopted whereby the valuation amount as of the end of an accounting period is entered as the beginning book value of said securities for the following accounting period, this shall be the valuation difference included in the profit or loss for the latest accounting period);

二 満期保有目的の債券 当該債券を貸借対照表日における時価が貸借対照表日における貸借対照表計上額を超えるもの及び当該時価が当該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: the following matters by category, after bonds have been classified into those whose market price as of the balance sheet date exceeds the amount reported on the balance sheet as of the balance sheet date and those whose market price does not exceed the amount reported on the balance sheet:

イ 貸借対照表日における貸借対照表計上額

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

ロ 貸借対照表日における時価

(b) the market price as of the balance sheet date; and

ハ 貸借対照表日における貸借対照表計上額と貸借対照表日における時価との差額

(c) the difference between the amount reported on the balance sheet as of the balance sheet date and the market price as of the balance sheet date;

三 子会社株式(売買目的有価証券に該当する株式を除く。)及び関連会社株式(売買目的有価証券に該当する株式を除く。)

(iii) shares in a Subsidiary Company (excluding shares categorized as Trading Securities) and shares in an Affiliated Company (excluding shares categorized as Trading Securities):

イ 貸借対照表日における貸借対照表計上額

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

ロ 貸借対照表日における時価

(b) the market price as of the balance sheet date; and

ハ 貸借対照表日における貸借対照表計上額と貸借対照表日における時価との差額

(c) the difference between the amount reported on the balance sheet as of the balance sheet date and the market price as of the balance sheet date;

四 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。第六号において同じ。)の種類ごとに当該有価証券を貸借対照表日における貸借対照表計上額が取得原価を超えるもの及び当該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

(iv) Other Securities: the following matters by category, after each class of Securities (meaning shares, bonds and any other securities; the same shall apply in item (vi)) has been classified into those for which the amount reported on the balance sheet as of the balance sheet date exceeds the acquisition cost and those for which such amount does not exceed the acquisition cost:

イ 貸借対照表日における貸借対照表計上額

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

ロ 取得原価

(b) the acquisition cost; and

ハ 貸借対照表日における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 balance sheet as of the balance sheet date and the acquisition cost;

五 当該事業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

(v) Bonds Held to Maturity that were sold off during the relevant business year: the cost of the bonds sold, the sale price, the profit or loss on the sale, and the reason for the sale, for each class of bonds; and

六 当該事業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

(vi) Other Securities that were sold off during the relevant business year: the sale price, the total amount of profit on the sale, and the total amount of loss on the sale, for each class of securities.

2 当該事業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) Where the purpose of holding Trading Securities, Bonds Held to Maturity, shares in a Subsidiary Company, shares in a Affiliated Company, or Other Securities has changed during the relevant business year, an entry to that effect, the reason for the change (limited where the purpose of holding Bonds Held to Maturity has changed), and details of the influence of said change on the Financial Statements shall be entered in the notes; provided, however, that notes may be omitted for matters of 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、当該事業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) Notwithstanding the provisions of the preceding paragraph, where, for a considerable period of time, it is difficult to sell off securities at their market prices on a Financial Instruments Market due to low liquidity or any other reason, if Trading Securities have changed into Bonds Held to Maturity or Other Securities, or Other Securities have changed into Bonds Held to Maturity during the relevant business year, the matters specified in the following items for each of the categories of cases listed in those items shall be entered in the notes; provided, however, that notes may be omitted for matters of 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) where Trading Securities have changed into Bonds Held to Maturity: the following matters pertaining to the securities whose holding purpose has changed:

イ その概要

(a) a summary 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 changed, and the reason therefor;

ハ 当該事業年度における損益

(c) the profit or loss for the relevant business year;

ニ 貸借対照表日における時価及び貸借対照表計上額

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

ホ 保有目的の変更が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 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) where Trading Securities have changed into Other Securities: the following matters in regard to the securities whose holding purpose has changed:

イ 前号イからハまでに掲げる事項

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

ロ 貸借対照表日における貸借対照表計上額

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

ハ 保有目的の変更が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 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) where Other Securities have changed into Bonds Held to Maturity: the following matters pertaining to the securities whose holding purpose has changed:

イ 第一号イ及びロに掲げる事項

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

ロ 貸借対照表日における時価及び貸借対照表計上額

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

ハ 貸借対照表日における貸借対照表に計上されたその他有価証券評価差額金（純資産の部に計上されるその他有価証券の評価差額をいう。）の額

(c) the amount of the Valuation Difference on Other Securities (meaning the valuation difference on Other Securities as reported in the net assets section) reported on the balance sheet as of the balance sheet date.

4 当該事業年度前に保有目的を変更した有価証券については、当該事業年度において、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 whose holding purpose has changed prior to the relevant business year, the matters specified in the following items shall be entered in the notes for the categories of cases listed in each of those items for the relevant business year; provided, however, that notes may be omitted for matters of 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 当該事業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) Where an impairment loss on securities during the relevant business year has been recognized, an entry 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 of little significance.

6 前各項（第一項第三号を除く。）に定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(6) The matters specified in the preceding paragraphs (excluding paragraph (1), item (iii)) need not be entered where a Company Submitting Financial

Statements prepares Consolidated Financial Statements.

(デリバティブ取引に関する注記)

(Notes on Derivative Transactions)

第八条の八 第八条の六の二（第七項を除く。）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 8-8 (1) In addition to the matters specified in Article 8-6-2 (excluding paragraph (7)), with regard to Derivative Transactions, the matters specified in the following items for each of the categories of transactions listed in those items shall be entered in the notes; provided, however, that notes may be omitted for matters of 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 for each type of subject matter of said transactions (meaning currencies, money rates, shares, bonds, commodities, and any other subject matter of those transactions; the same shall apply in the following item):

イ 貸借対照表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 balance sheet date or the principal equivalent amount specified in the contract;

ロ 貸借対照表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 balance sheet 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 for each type of subject matter of said transactions:

イ 貸借対照表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 balance sheet date or the principal equivalent amount specified in the contract;

ロ 貸借対照表日における時価

(b) the market price as of the balance sheet 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、貸借対照表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 entered by classifying them by transaction types (meaning Futures Transactions, Options Transactions, Forward Transactions, Swap Transactions, and Any Other Derivative Transactions; the same shall apply in the following paragraph), into Market Transactions and transactions other than Market Transactions, into transactions on purchase contracts and those on sale contracts, and into the period from the balance sheet date to the settlement date of the transaction or from said date 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 entered by classifying them by the method of Hedge Accounting, the type of Transaction, the Hedged Items, and other matters.

4 第一項に定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(4) The matters specified in paragraph (1) need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

(持分法損益等の注記)

(Notes on Profit or Loss, etc. under the Equity Method)

第八条の九 連結財務諸表を作成していない会社にあつては、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、第一号に定める事項については、損益及び利益剰余金からみて重要性の乏しい関連会社を除外することができる。

Article 8-9 For a company that does not prepare Consolidated Financial Statements, the matters specified in the following items shall be entered in the notes for each of the categories of cases listed in those items; provided, however, that, with regard to the matters specified in item (i), any Affiliated Company that is of little significance in terms of its profit or loss the retained earnings may be excluded:

一 関連会社がある場合 関連会社に対する投資の金額並びに当該投資に対して持分法を適用した場合の投資の金額及び投資利益又は投資損失の金額

(i) where there is any Affiliated Company: the amount of investment in the Affiliated Company, the amount of investment where the Equity Method is applied to said investment, and the amount of investment return or investment loss; and

二 開示対象特別目的会社（第八条第七項の規定による特別目的会社（同項の規定により出資者等（当該特別目的会社に対する出資者及び当該特別目的会社に資産を譲渡した会社等をいう。）の子会社に該当しないものと推定されるものに限る。）をいう。以下この号において同じ。）がある場合 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

(ii) where there is any Special Purpose Company Subject to Disclosure (meaning a Special Purpose Company (limited to one that is presumed not to be classified as the Subsidiary Company of its Equity Investors, etc. (meaning investors who have invested in said Special Purpose Company or a Company, etc. that has transferred assets to said Special Purpose Company) pursuant to the provisions of that paragraph) under the provisions of Article 8, paragraph (7); hereinafter the same shall apply in this item): an outline of the Special Purpose Company Subject to Disclosure, an outline of transactions with the Special Purpose Company Subject to Disclosure, the transaction amounts, and any other significant matters.

（関連当事者との取引に関する注記）

(Notes on Transactions with Related Parties)

第八条の十 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財務諸表提出会社との間で行う取引及び当該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関連当事者ごとに注記しなければならない。ただし、財務諸表提出会社が連結財務諸表を作成している場合は、この限りでない。

Article 8-10 (1) Where a Company Submitting Financial Statements carries out transactions with any Related Party (such transactions include any transactions which said Related Party carries out with the Company Submitting Financial Statements for the benefit of a third party and any transactions carried out between the Company Submitting Financial Statements and a third party wherein said Related Party exerts a significant influence on the Company Submitting Financial Statements with regard to said transactions), the following matters shall be entered in the notes for each Related Party, with regard to any of such transactions that are significant; provided, however, that this shall not apply where the Company Submitting Financial Statements prepares Consolidated Financial Statements:

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財務諸表提出会社の所有割合又は当該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) where said Related Party is a Company, etc., its name, location, and stated capital or capital contribution, a description of its business, and the share of voting rights in said Related Party held by the Company Submitting

- Financial Statements, or the share of voting rights in the Company Submitting 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) where said Related Party is an individual, his/her name and occupation, and the share of voting rights in the Company Submitting Financial Statements held by said Related Party;
- 三 当該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 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 transaction;
- 六 取引条件及び取引条件の決定方針
- (vi) conditions of the transactions and the policy for deciding the conditions of the 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 separate 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財務諸表に与えている影響の内容
- (viii) where there have been any changes in the conditions of the transactions, an entry to that effect, the details of the change, and the details of the influence of said change on the Financial Statements;
- 九 関連当事者に対する債権が貸倒懸念債権（経営破綻の状態には至っていないが、債務の弁済に重大な問題が生じている、又は生じる可能性の高い債務者に対する債権をいう。）又は破産更生債権等（破産債権、再生債権、更生債権その他これらに準ずる債権をいう。以下同じ。）に区分されている場合には、次に掲げる事項
- (ix) where claims against the Related Party are classified as Claims with a Possibility of Default (meaning claims against debtors who have not yet reached a state of business failure, but who face or are very likely to face serious problems in repaying their debts) or as Claims in Bankruptcy, Reorganization, etc. (meaning claims in bankruptcy, claims in rehabilitation, claims in reorganization, and other equivalent claims; the same shall apply hereinafter), the following matters:
- イ 当事業年度末の貸倒引当金残高
- (a) the balance of the allowance for doubtful accounts as of the end of the current business year;
- ロ 当事業年度に計上した貸倒引当金繰入額等
- (b) additions to the allowance for doubtful accounts, etc. reported for the

current business year; and

ハ 当事業年度に計上した貸倒損失等（一般債権（経営状態に重大な問題が生じていない債務者に対する債権をいう。）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 where the claims were classified as General Claims (meaning claims against debtors who are not facing serious problems in their management conditions)); 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) where any allowance other than the allowance for doubtful accounts has been established for 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 entered in the notes.

2 前項本文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、第八条第十七項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 provisions of the main clause of the preceding paragraph, the matters set forth in items (ix) and (x) of that paragraph may be entered as a combined amount for each type of Related Party set forth in the items of Article 8(17).

3 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。

(3) With regard to any of the transactions with a Related Party that are specified in the following items, the notes prescribed in paragraph (1) are not 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 based on general competitive bidding, receipt of interest on deposits and dividends, and other transactions whose conditions are clearly 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 remuneration, bonuses, and severance packages to Officers.

4 第一項に掲げる事項は、様式第一号により注記しなければならない。

(4) The matters set forth in paragraph (1) shall be entered in the notes in accordance with Form No. 1.

（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)

第八条の十の二 財務諸表提出会社について、次の各号に掲げる者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。ただし、財務諸表提出会社が連結財務諸表を作成している場合は、この限りでない。

Article 8-10-2 (1) Where any of the entities listed in the following items exist for

a Company Submitting Financial Statements, the matters specified in each of those items shall be entered in the notes; provided, however, that this shall not apply where the Company Submitting Financial Statements prepares

Consolidated Financial Statements:

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) a Parent Company: the name of the Parent Company and, where securities issued by the Parent Company are listed on a Financial Instruments Exchange (meaning a financial instruments exchange as 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), an entry to that effect and the name of said Financial Instruments Exchange, and where securities issued by the Parent Company are not listed on a Financial Instruments Exchange, an entry 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を適用した場合の投資利益又は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) a Significant Affiliated Company: the name of any such Affiliated Company, and the amounts of the following items on its balance sheet and profit and loss statement, on which the amount of investment returns or investment losses has been calculated, where the Equity Method has been applied:

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（役員収益を含む。以下同じ。）、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 (including revenue from service operations; the same shall apply hereinafter), the amount of net income for the period before taxes or the amount of net loss for the period before taxes, the amount of net income 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 the items set forth in item (ii), sub-items (a) and (b) of the

preceding paragraph may, notwithstanding the provisions of said paragraph, be entered in either of the following ways; in this case, an entry 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) by entering the combined amounts for the significant Affiliated Companies;

or

二 持分法を適用した場合の投資利益又は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) by entering the combined amounts for Affiliated Companies on which the amount of investment returns or investment losses has been calculated, where the Equity Method was applied.

(税効果会計の適用)

(Application of Tax Effect Accounting)

第八条の十一 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（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。）を適用して財務諸表を作成しなければならない。

Article 8-11 With regard to corporate taxes and any other taxes that are imposed with amounts related to profits as the tax base (hereinafter referred to as "Corporate Tax, etc."), Financial Statements shall be prepared by applying Tax Effect Accounting (meaning an accounting method which, where there are differences between the amounts of assets and liabilities reported on the balance sheet and the amounts of assets and liabilities derived as a result of calculating the taxable income, reasonably matches the amount of net income for the period before deducing Corporate Tax, etc. with the applicable amount of Corporate Tax, etc. through an appropriate inter-period allocation of the amount of Corporate Tax, etc. pertaining to such differences; the same shall apply hereinafter).

(税効果会計に関する注記)

(Notes on Tax Effect Accounting)

第八条の十二 前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 8-12 (1) When Tax Effect Accounting is applied pursuant to the provisions of the preceding Article, the matters listed in the following items shall be entered 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) a breakdown of the 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 当該事業年度に係る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 Corporate Tax, etc. for the relevant business year (hereinafter referred to as the "Normal Effective Statutory Tax Rate" in this Article) and the ratio of Corporate Tax, etc. (including deferred Corporate Tax, etc. reported as a result of applying Tax Effect Accounting) to the net income for the period before Corporate Tax, etc. is deducted (hereinafter referred to as the "Corporate Tax Burden Rate, etc. after the Application of Tax Effect Accounting" in this Article), the breakdown of the causes 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 Corporate Tax, etc., an entry to that effect and the amounts as revised; and

四 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) where there was a change in the tax rate of any Corporate Tax, etc. after the 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) Where any amount has been deducted from Deferred Tax Assets when calculating the Deferred Tax Assets, said amount shall be entered 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 Corporate Tax Burden Rate, etc. after the Application of Tax Effect Accounting is not more than five percent of the Normal Effective Statutory Tax

Rate.

(退職給付に関する注記)

(Notes on Post-Employment Benefits)

第八条の十三 退職給付（退職以後に従業員に支給される退職一時金及び退職年金をいう。以下同じ。）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 8-13 (1) With regard to Post-Employment Benefits (meaning one-time post-employment payments and retirement pensions paid to workers from the time when they have ceased to be employed; the same shall apply hereinafter), the following matters shall be entered in the notes:

一 採用している退職給付制度の概要

(i) an outline of the Post-Employment Benefit plan adopted;

二 退職給付債務の額（各従業員（既に退職した者を含む。以下この号において同じ。）に支給されると見込まれる退職給付（既に支給されたものを除く。）の額のうち、当該各従業員の就職の日から貸借対照表日まで（既に退職した者については、就職の日から退職の日まで）の間の勤務に基づき生じる部分に相当する額について、国債、政府関係機関債券又はその他の信用度の高い債券のうち貸借対照表日から償還期限までの期間の長いものの利回りを基礎として財務諸表提出会社の定める率（以下この項において「割引率」という。）を用いて貸借対照表日から当該従業員に退職給付を支給すると予想される日までの期間を計算期間として割引計算することにより算出した額を、すべての従業員について合計した額をいう。以下同じ。）、年金資産の額（厚生年金基金契約及び適格退職年金契約等に基づき退職給付に充てるため積み立てられている資産に相当する額をいう。）、退職給付引当金の額及びその他の退職給付債務に関する事項

(ii) the amount of Post-Employment Benefit Obligations (meaning the amount obtained by first calculating the amount that constitutes the portion of Post-Employment Benefits (excluding those that have already been paid) projected to be paid to each worker (including any person who is no longer employed at the relevant company; hereinafter the same shall apply in this item) that has arisen based on each worker's service between the date of hire and the balance sheet date (for a worker who is no longer employed, between the date of hire until the date he/she ceased to be employed at the relevant company), this amount having been discounted based on a computation period that runs from the balance sheet date until the day on which Post-Employment Benefits are projected to be paid to each worker, by using a rate specified by the Company Submitting Financial Statements based on the yields of national government bonds, government agency bond certificates, or any other bonds with a high credit rating which have a long period from the balance sheet date until the time of maturity (such rate shall hereinafter be referred to as the "Discount Rate" in this paragraph), and then calculating the total amount for all workers; the same shall apply hereinafter), the

amount of Pension Assets (meaning the amount equivalent to assets that are accumulated for allocation to Post-Employment Benefits based on an employees' pension fund contract or a qualified retirement pension contract, etc.), the amount of Post-Employment Benefit reserves, and any other matters concerning Post-Employment Benefit Obligations;

三 退職給付費用の額、勤務費用の額（各従業員に支給されると見込まれる退職給付の額のうち、当該各従業員の当該事業年度開始の日から貸借対照表日までの間の勤務に基づき生じる部分に相当する額について、割引率を用いて貸借対照表日から当該従業員に退職給付を支給すると予想される日までの期間を計算期間として割引計算することにより算出した額を、すべての従業員について合計した額をいう。）
利息費用の額（直前事業年度末における退職給付債務について、割引率を用いて計算した当該事業年度における利息に相当する額をいう。）及びその他の退職給付費用に関する事項

(iii) the amount of Post-Employment Benefit expenses, the amount of Service Costs (meaning an amount obtained by first calculating the amount that constitutes the portion of the Post-Employment Benefits projected to be paid to each worker that has arisen based on each worker's service between the day of commencement of the relevant business year and the balance sheet date, this amount having been discounted based on a computation period that runs from the balance sheet date until the day on which Post-Employment Benefits are projected to be paid to each worker, by using the Discount Rate, and then calculating the total amount for all workers), the amount of Interest Costs (meaning an amount equivalent to the interest generated during the relevant business year for the Post-Employment Benefit Obligations as of the end of the immediately preceding business year, calculated by using the Discount Rate), and any other matters concerning Post-Employment Benefit expenses; and

四 割引率、期待運用収益率、退職給付見込額の期間配分方法、過去勤務債務の額（退職給付制度の採用により発生する退職給付債務の額又は退職給付水準の改訂により発生する退職給付債務の増加額若しくは減少額をいう。）の処理年数及びその他の退職給付債務等の計算の基礎に関する事項

(iv) the Discount Rate, the expected rate of return, the period allocation method for projected Post-Employment Benefits, the number of years over which the amount of Past Service Liabilities (meaning the amount of Post-Employment Benefit Obligations that arise as a result of the Post-Employment Benefit policy being adopted or the amount of increase or decrease in the Post-Employment Benefit Obligations resulting from the level of Post-Employment Benefits being revised) is amortized, and any other matters concerning the basis for the calculation of Post-Employment Benefits, etc.

2 前項に定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、

記載することを要しない。

(2) The matters specified in the preceding paragraph need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

(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 the Granting or Delivery of Stock Options, Share Options in the Company, or Shares in the Company)

第八条の十四 スtock・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、別段の定めがある場合はこの限りでない。

Article 8-14 (1) Where a Company Submitting Financial Statements has granted Stock Options or Share Options in the Company or delivered Shares in the Company, the following matters shall be entered in the notes; provided, however, that this shall not apply if it is otherwise provided for:

一 役務の提供を受けた場合には、当該事業年度における費用計上額及び科目名

(i) where services were received, the amount reported as expenses for the relevant business year and the account title thereof;

二 財貨を取得した場合には、その取引における当初の資産計上額又は費用計上額及び科目名

(ii) where goods were acquired, the initial amount reported as assets or amount reported as expenses for such a transaction, and the account title thereof;
and

三 権利不行使による失効が生じた場合には、利益として計上した金額

(iii) where unexercised Stock Options have been forfeited, the amount reported as profit.

2 前項に掲げる事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(2) The matters listed in the preceding paragraph need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

(ストック・オプションに関する注記)

(Notes on Stock Options)

第八条の十五 前条の規定のほか、ストック・オプションの内容、規模及びその変動状況として次の各号に掲げる事項を注記しなければならない。

Article 8-15 (1) In addition to the provisions of the preceding Article, the following matters shall be entered in the notes as the details of the Stock Options, the volume of Stock Option activity, and changes thereto:

一 付与対象者の役員、従業員などの区分ごとの人数

(i) the number of persons granted Stock Options, for each category, such as Officers and workers;

二 株式の種類別のストック・オプションの数

(ii) the number of Stock Options by share class:

イ 付与数

(a) the number of Stock Options granted;

ロ 当事業年度における権利不確定による失効数

(b) the number of forfeitures of non-vested Stock Options in the current business year;

ハ 当事業年度における権利確定数

(c) the number of vested Stock Options in the current business year;

ニ 前事業年度末及び当事業年度末における権利未確定残数

(d) the number of Stock Options yet to be vested as of the end of the previous business year and as of the end of the current business year;

ホ 当事業年度における権利行使数

(e) the number of Stock Options exercised in the current business year;

ヘ 当事業年度における権利不行使による失効数

(f) the number of forfeitures of unexercised Stock Options in the current business year; and

ト 前事業年度末及び当事業年度末における権利確定後の未行使残数

(g) the number of vested Stock Options yet to be exercised as of the end of the previous business year and as of the end of the current business year;

三 付与日

(iii) the grant date;

四 権利確定条件（権利確定条件が付されていない場合にはその旨）

(iv) vesting conditions (if there are no vesting conditions, an entry to that effect);

五 対象勤務期間（対象勤務期間の定めがない場合にはその旨）

(v) the requisite service period (if there is no requisite service period, an entry to that effect);

六 権利行使期間

(vi) the exercise period;

七 権利行使価格

(vii) the exercise price;

八 付与日における公正な評価単価

(viii) the fair unit value as of the grant date; and

九 当事業年度において権利行使されたストック・オプションの権利行使時の株価の平均値

(ix) the average stock price at the time of exercise of the Stock Options that were exercised during the current business year.

2 前項の注記は、次のいずれかの方法で記載しなければならない。

- (2) The notes set forth in the preceding paragraph shall be entered in either of the following ways:
- 一 契約単位で記載する方法
 - (i) by entering such notes individually for each contract; or
 - 二 複数契約を集約して記載する方法
 - (ii) by entering such notes collectively for multiple contracts.
- 3 前項の規定にかかわらず、次の各号に掲げるストック・オプションについては、複数契約を集約して記載してはならない。
- (3) Notwithstanding the provisions of the preceding paragraph, notes for the following Stock Options shall not be entered collectively for multiple contracts:
- 一 付与対象者の区分、権利確定条件の内容、対象勤務期間及び権利行使期間が概ね類似しているとはいえないストック・オプション
 - (i) Stock Options that cannot be regarded generally similar in their classification of persons subject to grants thereof, in the details of their vesting conditions, in their requisite service periods, and in their exercise periods;
 - 二 株式の公開前に付与したストック・オプションと公開後に付与したストック・オプション
 - (ii) Stock Options granted before a public offering of shares, and Stock Options granted after a public offering of shares; and
 - 三 権利行使価格の設定方法が著しく異なるストック・オプション
 - (iii) Stock Options with considerably different methods for setting the exercise prices.
- 4 当事業年度に付与されたストック・オプション及び当事業年度の条件変更により公正な評価単価が変更されたストック・オプションについては、公正な評価単価の見積方法として使用した算定技法並びに使用した主な基礎数値及びその見積方法を記載しなければならない。ただし、使用した算定技法及び使用した主な基礎数値の見積方法の内容が同一のものについては集約して記載することができる。
- (4) With regard to Stock Options granted during the current business year and Stock Options whose fair unit value has changed due to changes in conditions during the current business year, the calculation technique used as the method for estimating the fair unit value and the main basic numerical values used along with the method for estimating said values; provided, however, that the calculation technique used and the method for estimating the main basic numerical values used may be entered collectively for Stock Options that have used the same methods.
- 5 スtock・オプションの権利確定数の見積方法として、勤務条件や業績条件の不達成による失効数の見積方法を記載しなければならない。
- (5) The method for estimating the number of Stock Options forfeited due to non-attainment of service conditions or performance conditions shall be entered as the method for estimating the number of Stock Options vested.

6 未公開企業がストック・オプションを付与している場合には、公正な評価単価の見積方法として、その価値を算定する基礎となる自社の株式の評価方法について記載しなければならない。

(6) Where an unlisted enterprise has granted Stock Options, it shall state the valuation method for the Shares in the Company on which the calculation of the fair unit value is based, as the method for estimating the fair unit value.

7 スtock・オプションの単位当たりの本源的価値（ストック・オプションが権利行使されると仮定した場合の単位当たりの価値であり、当該時点におけるストック・オプションの原資産である自社の株式の評価額と行使価格との差額をいう。以下この項において同じ。）による算定を行った場合には、事業年度末における本源的価値の合計額及び当該事業年度において権利行使されたストック・オプションの権利行使日における本源的価値の合計額を注記しなければならない。

(7) Where a calculation was made based on the per-unit Intrinsic Value (meaning the per-unit value assuming the exercise of Stock Options, comprised of the difference between the amount at which the Shares in the Company that constitute the underlying assets of the Stock Options are valued as of that point in time and the exercise price; hereinafter the same shall apply in this paragraph) of the Stock Options, the total amount of the Intrinsic Value as of the end of the business year, and the total amount of the Intrinsic Value as of the exercise dates of the Stock Options that were exercised during the relevant business year shall be entered in the notes.

8 スtock・オプションの条件変更を行った結果、ストック・オプションの内容として注記した事項に変更が生じた場合は、その変更内容について注記しなければならない。条件変更日におけるストック・オプションの公正な評価単価が付与日の公正な評価単価以下となつたため、公正な評価単価の見直しを行わなかつた場合には、その旨を注記しなければならない。

(8) Where there has been a change in the matters entered in the notes as the details of Stock Options as a result of the conditions of the Stock Options having changed, the details of such a change shall be entered in the notes. Where the fair unit value has not been reviewed because the fair unit value of the Stock Options as of the date that the conditions changed was lower than the fair unit value as of the grant date, an entry to that effect shall be set down in the notes.

9 第一項から前項に定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(9) The matters specified in paragraph (1) through the preceding paragraph need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

（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 in which the Consideration Consists of Share Options

in the Company or Shares in the Company)

第八條の十六 第八條の十四の規定のほか、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は、前条第一項各号に掲げる事項のうち該当する事項について、同条に準じて記載しなければならない。この場合において、提供を受けた役務又は取得した財貨の内容及び役務の対価又は財貨の取得価額の算定を当該役務又は財貨の公正な評価額によつたときには、その旨を注記しなければならない。

Article 8-16 (1) In addition to what is provided for in Article 8-14, where Share Options in the Company have been granted or Shares in the Company have been delivered as the consideration for services received or goods acquired, any matters listed in the items of paragraph (1) of the preceding Article which are relevant shall be entered in an equivalent manner as under said Article. In this case, the details of the services received or the goods acquired, and, if the consideration for the services or the acquisition price of the goods was calculated based on the fair unit value of said services or goods, an entry to that effect shall be set down in the notes.

2 自社株式オプションの付与又は自社の株式の交付に対価性がない場合には、その旨及び対価性がないと判断した根拠を記載しなければならない。

(2) Where the granting of Share Options in the Company or the delivery of Shares in the Company does not have the nature of consideration, an entry to that effect and the grounds for determining that it does not have the nature of consideration shall be entered.

3 前二項に定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(3) The matters specified in the preceding two paragraphs need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

(パーチェス法を適用した場合の注記)

(Notes for Where the Purchase Method Has Been Applied)

第八條の十七 当事業年度においてパーチェス法を適用した企業結合が行われた場合には、次の各号に掲げる事項を注記しなければならない。

Article 8-17 (1) Where a Business Combination applying the Purchase Method has been carried out during the current business year, the following matters shall be entered in the notes:

一 被取得企業の名称及び事業の内容、事業を取得した場合には、相手企業の名称及び取得した事業の内容、企業結合を行つた主な理由、企業結合日、企業結合の法的形式、結合後企業の名称及び取得した議決権比率

(i) the name of the Acquired Enterprise and description of its business, and if a business has been acquired, the name of the other Enterprise and the details of the acquired business, the main reason for carrying out the Business

- Combination, the date of the Business Combination, the legal form of the Business Combination, the name of the Combined Enterprise, and the share of voting rights acquired;
- 二 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 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 costs of acquiring 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及びその評価額
(iv) where shares have been delivered as the consideration for an acquisition, the exchange ratio and the calculation method thereof, the number of shares delivered or to be delivered, and the valuation amount thereof, by share class;
- 五 取得の対価として株式を交付した場合に、株式交付日の株価を基礎に取得原価を算定しているときは、その旨
(v) where shares have been delivered as the consideration for an acquisition, if the acquisition cost has been calculated based on the share price as of the date of delivery of the shares, an entry to that effect;
- 六 発生したのれん又は負ののれんの金額、発生原因、償却の方法及び償却期間
(vi) the amount of goodwill or negative goodwill that occurred, the cause for its occurrence, the amortization method, and the amortization period;
- 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 the 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。）の内容及び当該事業年度以降の会計処理方針
(viii) the details of Contingent Consideration (meaning consideration for the 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 relevant business year and thereafter;
- 九 取得原価のうち研究開発費等に配分され費用処理された金額及びその科目名
(ix) the amount of acquisition costs which were allocated to research and development costs, etc. and were reported as expenses, along with the account title thereof;
- 十 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

(x) where most of the acquisition costs have 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;

十一 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事業年度の翌事業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

(xi) where the allocation of acquisition costs has yet to be completed, an entry to that effect and the reason therefor, and if the initially allocated amounts of the acquisition costs were significantly revised in or after the business year following the business year in which the Business Combination was carried out, the details of such revision and the amounts as revised;

十二 連結財務諸表を作成していない会社において、取得企業が存続会社と異なる企業結合に持分プーリング法に準じた会計処理方法を適用したときは、パーチェス法を適用したとした場合に貸借対照表及び損益計算書に及ぼす影響の概算額

(xii) for a company that does not prepare Consolidated Financial Statements, where an accounting method equivalent to the Pooling of Interest Method has been applied to a Business Combination in which the Acquiring Enterprise is not the Surviving Company, the estimated amount of influence that would have been exerted on the balance sheet and the profit and loss statement if the Purchase Method had been applied; and

十三 連結財務諸表を作成していない会社にあつては、企業結合が事業年度の開始の日に完了したと仮定した場合の当事業年度の損益計算書に及ぼす影響の概算額

(xiii) for a company that does not prepare Consolidated Financial Statements, the estimated amount of influence that would have been exerted on the profit and loss statement for the current business year if the Business Combination had been completed on the day of commencement of the business year.

2 前項の規定にかかわらず、当該企業結合並びに前項第十二号及び第十三号の影響の概算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。ただし、個々の企業結合に重要性は乏しいが、企業結合が行われた事業年度の企業結合全体に重要性がある場合には、前項第一号及び第三号から第十一号までに掲げる事項を当該企業結合全体で注記しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, where the Business Combination and the estimated amount of influence set forth in items (xii) and (xiii) of the preceding paragraph are of little significance, the notes may be omitted; provided, however, that where, despite the little significance of individual Business Combinations, the Business Combinations carried out during a business year have significance as a whole, the matters listed in item (i) and items (iii) to (xi) inclusive of the preceding paragraph shall be entered

in the notes for such Business Combinations as a whole.

- 3 第一項第十二号に掲げる影響の概算額は、次の各号に掲げるいずれかの額とする。
この場合において、同項第二号から第十一号までに掲げる事項に準ずる事項を注記しなければならない。
- (3) The estimated amount of influence set forth in paragraph (1), item (xii) shall be any of the following amounts; in this case, matters equivalent to the matters listed in items (ii) to (xi) inclusive of that paragraph shall be entered in the notes:
- 一 パーチェス法を適用した場合の貸借対照表及び損益計算書の次に掲げる項目の金額と存続会社に係る貸借対照表及び損益計算書の次に掲げる項目の金額との差額
- (i) the difference between the amounts for the following items on the balance sheet and the profit and loss statement if the Purchase Method had been applied and the amounts for the following items on the balance sheet and the profit and loss statement pertaining to the Surviving Company:
- イ 貸借対照表項目（資産合計、流動資産合計、固定資産合計、負債合計、流動負債合計、固定負債合計、純資産合計及びのれん又は負ののれんをいう。）
- (a) Balance Sheet Items (meaning total assets, total current assets, total fixed assets, total liabilities, total current liabilities, total fixed liabilities, total net assets, and goodwill or negative goodwill); and
- ロ 損益計算書項目（売上高、営業利益金額又は営業損失金額、経常利益金額又は経常損失金額、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、のれんの償却額又は負ののれんの償却額及び一株当たり当期純利益金額又は当期純損失金額をいう。）
- (b) Profit and Loss Statement Items (meaning net sales, the amount of operating income or the amount of operating loss, the amount of ordinary income or the amount of ordinary loss, the amount of net income for the period before taxes or the amount of net loss for the period before taxes, the amount of net income for the period or the amount of net loss for the period, the amortized amount of goodwill or the amortized amount of negative goodwill, and the per-share amount of net income for the period or per-share amount of net loss for the period); or
- 二 パーチェス法を適用した場合の前号に掲げる貸借対照表及び損益計算書の項目の金額
- (ii) the amounts for the items on the balance sheet and the profit and loss statement listed in the preceding item if the Purchase Method had been applied.
- 4 第一項第十二号に掲げる事項は、企業結合が行われた事業年度の翌事業年度以降においても、継続して注記しなければならない。ただし、翌事業年度以降において影響の概算額に重要性が乏しくなった場合には、注記を省略することができる。
- (4) The matters set forth in paragraph (1), item (xii) shall continue to be entered in the notes in and after the business year following the business year in which

the Business Combination was carried out; provided, however, that the notes may be omitted if the estimated amount of influence loses significance in or after said following business year.

5 第一項第十三号に掲げる影響の概算額は、次の各号に掲げるいずれかの額とし、併せて概算額の算定方法及び重要な前提条件を記載するとともに、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。

(5) the estimated amount of influence set forth in paragraph (1), item (xiii) shall be any of the following amounts, while the method for calculating the estimated amounts and the significant assumptions shall also be entered and, where said notes have yet to receive an audit certification, an entry to that effect shall be made:

一 企業結合が事業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 profit and loss information, calculated as if the Business Combination had been completed on the day of commencement of the business year, and the amount of sales and profit and loss information on the profit and loss statement of the Acquiring Enterprise; or

二 企業結合が事業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) the net sales and the profit and loss information calculated as if the Business Combination had been completed on the day of commencement of the business year.

6 第一項（第十二号及び第十三号を除く。）及び第二項に定める事項は、連結財務諸表において同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(6) The matters specified in paragraph (1) (excluding items (xii) and (xiii)) and paragraph (2) need not be entered where the same contents are to be entered in Consolidated Financial Statements. In this case, an entry to that effect shall be set down in the notes.

（持分プーリング法を適用した場合の注記）

(Notes for Where the Pooling of Interest Method Has Been Applied)

第八条の十八 当事業年度において持分プーリング法を適用した企業結合が行われた場合には、次の各号に掲げる事項を注記しなければならない。

Article 8-18 (1) Where a Business Combination applying the Pooling of Interest Method has been carried out during the current business year, the following matters shall be entered in the notes:

一 結合当事企業の名称及びその事業の内容、企業結合の目的、企業結合日、企業結合の法的形式並びに結合後企業の名称

(i) the names of the Constituent Enterprises and a business description thereof,

- the purpose of the Business Combination, the date of the Business Combination, the legal form of the Business Combination, and the name of the Combined Enterprise;
- 二 議決権のある株式の交換比率及びその算定方法、交付又は交付予定の株式数、企業結合後の議決権比率並びに当該企業結合を持分の結合と判定した理由
- (ii) the exchange ratio of voting shares and the calculation method thereof, the number of shares delivered or to be delivered, the share of voting rights after the Business Combination, and the reason for determining said Business Combination to be a combining of interests;
- 三 財務諸表に含まれる被結合企業の業績の期間
- (iii) the period of performance of the Combinees included in the Financial Statements;
- 四 被結合企業から引き継いだ資産、負債及び純資産の内訳
- (iv) the breakdown of the assets, liabilities and net assets succeeded to from the Combinees;
- 五 会計処理方法の統一、企業結合前の取引等の消去の内容並びに企業結合に要した支出額及びその科目名
- (v) unification of accounting policies, details of elimination of transactions, etc. carried out before the Business Combination, and the amount of expenditure required for the Business Combination along with the account title thereof; and
- 六 企業結合の結果として処分することが決定された重要な事業の内容、処分時期、処分方法及び処分理由
- (vi) a description of any business that it has been decided to dispose of as a result of the Business Combination, the time of disposal, the method of disposal, and the reason for the disposal.
- 2 前項第五号に掲げる事項の注記において、複数の会計処理方法を同一の事業年度に統一できない場合には、その旨及びその理由を記載しなければならない。
- (2) Where multiple accounting policies cannot be unified during a single business year, an entry to that effect and the reason therefor shall be set down in the notes on the matters set forth in item (v) of the preceding paragraph.
- 3 第一項第六号に掲げる事項の記載に際して、処分することが決定された事業の貸借対照表計上額、当該事業において計上していた直前事業年度の売上高及び営業利益金額又は営業損失金額等を記載するものとする。ただし、金額の記載が困難な場合には、その旨及びその理由を記載するものとする。
- (3) When entering the matters set forth in paragraph (1), item (vi), the amounts reported on the balance sheet for the business year in which it has been decided to dispose of the relevant business, the net sales and the amount of operating income or the amount of operating losses, etc. that were reported for said business in the immediately preceding business year shall be entered; provided, however, that, where it is difficult to state the amounts, an entry to

that effect and the reason therefor shall be entered.

4 前三項に定める事項は、連結財務諸表において、同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(4) The matters specified in the preceding three paragraphs need not be entered where the same contents are entered in Consolidated Financial Statements. In this case, an entry to that effect shall be made.

第八条の十九 当事業年度において持分プーリング法を適用した合併が行われた場合には、前条に定める事項のほか、次の各号に掲げる事項を記載しなければならない。

Article 8-19 (1) Where a merger applying the Pooling of Interest Method has been carried out during the current business year, the following matters shall be entered in the notes, in addition to the matters specified in the preceding Article:

一 事業年度開始の日から企業結合日前日までの結合当事企業間の取引金額に重要性がある場合には、当該取引金額

(i) where the amounts of transactions between the Constituent Enterprises during the period from the day of commencement of the business year until the day immediately preceding the date of the Business Combination are significant, said transaction amounts; and

二 事業年度の開始の日に合併したとみなして算定した損益計算書の主な項目への影響の概算額

(ii) the estimated amount of influence on major items on the profit and loss statement, calculated by deeming that the merger was carried out on the day of commencement of the business year.

2 結合後企業が連結財務諸表を作成している場合には、前項第二号の記載をすることを要しない。

(2) Where the Combined Enterprise prepares Consolidated Financial Statements, the matters set forth in item (ii) of the preceding paragraph need not be entered.

(共通支配下の取引等の注記)

(Notes on Common Control Transactions, etc.)

第八条の二十 当事業年度において共通支配下の取引等が行われた場合には、次の各号に掲げる事項を注記しなければならない。

Article 8-20 (1) Where a Common Control Transaction, etc. has been carried out during the current business year, the following matters shall be entered in the notes:

一 結合当事企業又は対象となった事業の名称及びその事業の内容、企業結合の法的形式、結合後企業の名称並びに取引の目的を含む取引の概要

(i) the names of the Constituent Enterprises or the target business and a description of the relevant business, the legal form of the Business

Combination, the name of the Combined Enterprise, and an outline of the transaction, including the purpose thereof;

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(ii) an outline of the accounting implemented; and

三 子会社株式を追加取得した場合には、第八条の十七第一項第三号から第六号まで、第八号及び第九号に準ずる事項

(iii) where shares in a Subsidiary Company have additionally been acquired, the matters equivalent to those set forth in Article 8-17, paragraph (1), items (iii) to (vi) inclusive, items (viii) and (ix).

2 前項の規定にかかわらず、共通支配下の取引等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、個々の共通支配下の取引等に重要性は乏しいが、企業結合が行われた事業年度における共通支配下の取引等全体に重要性がある場合には、同項に掲げる事項を当該取引等全体で記載しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, notes on said matters may be omitted where the Common Control Transaction, etc. has little significance; provided, however, that where, despite the little significance of individual Common Control Transactions, etc., the Common Control Transactions, etc. carried out during the business year in which the Business Combinations were implemented have significance as a whole, the matters set forth in that paragraph shall be entered in the notes for such Common Control Transactions, etc. as a whole.

3 前二項に定める事項は、連結財務諸表において同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(3) The matters specified in the preceding two paragraphs need not be entered where the same contents are entered in Consolidated Financial Statements. In this case, an entry to that effect shall be made.

(子会社が親会社を吸収合併した場合の注記)

(Notes for Where a Subsidiary Company Has Absorbed Its Parent Company through an Absorption-Type Merger)

第八条の二十一 子会社が親会社を吸収合併した場合で、財務諸表提出会社である子会社が連結財務諸表を作成しないときは、親会社が存続会社となつたものとした場合の当事業年度における影響の概算額を注記しなければならない。ただし、影響の概算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 8-21 (1) Where a Subsidiary Company has absorbed its Parent Company through an absorption-type merger, if the Subsidiary Company, which is the Company Submitting Financial Statements, does not prepare Consolidated Financial Statements, the estimated amount of influence that would have been exerted during the current business year if the Parent Company were to have become the Surviving Company shall be entered in the notes; provided, however, that where the estimated amount of influence has little significance,

the notes may be omitted.

2 前項に掲げる影響の概算額は、次の各号に掲げるいずれかの額とする。

(2) The estimated amount of influence set forth in the preceding paragraph shall be any of the following amounts:

一 親会社の子会社を吸収合併したものとした場合の貸借対照表及び損益計算書の次に掲げる項目の金額と存続会社に係る貸借対照表及び損益計算書の次に掲げる項目の金額との差額

(i) the difference between the amounts of the following items that would appear on the balance sheet and the profit and loss statement if the Parent Company were to have absorbed the Subsidiary Company through an absorption-type merger, and the amounts of the following items on the balance sheet and the profit and loss statement pertaining to the Surviving Company:

イ 貸借対照表項目（資産合計、流動資産合計、固定資産合計、負債合計、流動負債合計、固定負債合計、純資産合計及びのれん又は負ののれんをいう。）

(a) Balance Sheet Items (meaning total assets, total current assets, total fixed assets, total liabilities, total current liabilities, total fixed liabilities, total net assets, and goodwill or negative goodwill); and

ロ 損益計算書項目（売上高、営業利益金額又は営業損失金額、経常利益金額又は経常損失金額、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、のれんの償却額又は負ののれんの償却額及び一株当たり当期純利益金額又は当期純損失金額をいう。）

(b) Profit and Loss Statement Items (meaning net sales, the amount of operating income or the amount of operating loss, the amount of net income for the period before taxes or the amount of net loss for the period before taxes, the amount of net income for the period or the amount of net loss for the period, the amortized amount of goodwill or the amortized amount of negative goodwill, and the per-share amount of net income for the period or per-share amount of net loss for the period); or

二 親会社の子会社を吸収合併したものとした場合の前号に掲げる貸借対照表及び損益計算書の項目の金額

(ii) the amounts that would appear in the items on the balance sheet and the profit and loss statement listed in the preceding item if the Parent Company were to have absorbed the Subsidiary Company through an absorption-type merger.

3 前項に掲げる事項は、企業結合が行われた事業年度の翌事業年度以降においても、継続して注記しなければならない。ただし、翌事業年度以降において影響の概算額に重要性が乏しくなった場合には、注記を省略することができる。

(3) The matters set forth in the preceding paragraph shall continue to be entered in the notes in and after the business year following the business year in which the Business Combination was carried out; provided, however, that the notes

may be omitted if the estimated amount of influence loses significance in or after said following business year.

(共同支配企業の形成の注記)

(Notes on the Formation of Jointly Controlled Enterprises)

第八条の二十二 当事業年度において共同支配企業を形成した場合には、第八条の二十第一項第一号及び第二号に準ずる事項を記載しなければならない。実施した会計処理の概要の記載においては、共同支配企業の形成と判定した理由を記載しなければならない。

Article 8-22 (1) Where a Jointly Controlled Enterprise has been formed during the current business year, matters equivalent to those set forth in Article 8-20, paragraph (1), items (i) and (ii) shall be entered in the notes. With regard to an outline of the accounting implemented, the reason for determining said Business Combination to be the formation of a Jointly Controlled Enterprise shall be entered.

2 前項の規定にかかわらず、共同支配企業の形成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、個々の共同支配企業の形成に重要性は乏しいが、企業結合が行われた事業年度の共同支配企業の形成全体に重要性がある場合には、同項に定める事項を当該企業結合全体で注記しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, notes on said matters may be omitted where the formation of the Jointly Controlled Enterprise has little significance; provided, however, that where, despite the little significance of individual formations of Jointly Controlled Enterprises, the formations of the Jointly Controlled Enterprises carried out during the business year in which the Business Combinations were implemented have significance as a whole, the matters set forth in that paragraph shall be entered in the notes for such Business Combinations as a whole.

3 前二項に定める事項は、連結財務諸表において同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(3) The matters specified in the preceding two paragraphs need not be entered where the same contents are entered in Consolidated Financial Statements. In this case, an entry to that effect shall be made.

(事業分離の注記)

(Notes on Business Divestitures)

第八条の二十三 当事業年度において事業分離が行われ、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、次の各号に掲げる事項を注記しなければならない。

Article 8-23 (1) Where a Business Divestiture has been carried out during the current business year, and said Business Divestiture is neither categorized as a Common Control Transaction, etc. nor as the formation of a Jointly

Controlled Enterprise, the following matters shall be entered in the notes:

一 分離先企業の名称、分離した事業の内容、事業分離を行った主な理由、事業分離日及び法的形式を含む事業分離の概要

(i) the name of the Divested Enterprise, a description of the divested business, the main reason for carrying out the Business Divestiture, the date of the Business Divestiture, and an outline of the Business Divestiture including the legal form thereof;

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(ii) an outline of the accounting implemented:

イ 移転損益を認識した場合には、その金額、移転した事業に係る資産及び負債の適正な帳簿価額並びにその主な内訳

(a) where any gain or loss on transfer has been recognized, the amount thereof, the fair book values of the assets and liabilities of the transferred business, and the major breakdown thereof; or

ロ 移転損益を認識しなかつた場合には、その旨、受取対価の種類、移転した事業に係る資産及び負債の適正な帳簿価額並びにその主な内訳

(b) where no gain or loss on transfer has been recognized, an entry to that effect, the type of consideration received, the fair book values of the assets and liabilities of the transferred business, and the major breakdown thereof;

三 当該事業年度の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

(iii) the estimated amount of profit or loss of the divested business, which is reported on the profit and loss statement for the relevant business year; and

四 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

(iv) if, for a Business Divestiture for which a gain or loss on transfer has been recognized, there is any continuing involvement other than Divested Enterprise shares being held as shares in a Subsidiary Company or shares in an Affiliated Company, an outline of such continuing involvement.

2 前項第四号の記載は、当該継続的関与が軽微な場合には、省略することができる。

(2) The entry of the matters set forth in item (iv) of the preceding paragraph may be omitted where said continuing involvement is insignificant.

3 第一項の規定にかかわらず、事業分離の影響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。ただし、個々の取引に重要性は乏しいが、事業分離が行われた事業年度におけ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当該取引全体で注記しなければならない。

(3) Notwithstanding the provisions of paragraph (1), notes on said matters may be omitted where the Business Divestiture has little significance; provided, however, that where, despite the little significance of individual transactions, the transactions carried out during the business year in which the Business

Divestitures were implemented have significance as a whole, the matters set forth in items (i) and (ii) of that paragraph shall be entered in the notes for such transactions as a whole.

4 第一項（第三号及び第四号を除く。）及び前項に定める事項は、連結財務諸表において同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(4) The matters specified in paragraph (1) (excluding items (iii) and (iv)) and the preceding paragraph need not be entered where the same contents are entered in Consolidated Financial Statements. In this case, an entry to that effect shall be made.

（分離先企業の注記）

(Notes on the Divested Enterprise)

第八条の二十四 分離先企業は、事業分離が企業結合に該当しない場合であつても、第八条の十八第一項第一号及び第四号に準じて注記しなければならない。

Article 8-24 Even where a Business Divestiture is not categorized as a Business Combination, the Divested Enterprise shall state matters equivalent to those set forth in Article 8-18, paragraph (1), items (i) and (iv) 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)

第八条の二十五 貸借対照表日後に完了した企業結合が重要な後発事象等に該当する場合には、第八条の十七第一項（第二号及び第十一号から第十三号までを除く。）及び第二項、第八条の十八第一項（第三号及び第五号を除く。）及び第三項、第八条の二十及び第八条の二十二に準じて注記しなければならない。ただし、未確定の事項については記載を要しない。

Article 8-25 (1) Where a Business Combination that has been completed after the balance sheet date is categorized as a Significant Post-Balance Sheet Event, etc., the matters equivalent to those set forth in Article 8-17, paragraph (1) (excluding item (ii) and items (xi) to (xiii) inclusive) and (2), Article 8-18, paragraph (1) (excluding items (iii) and (v)) and paragraph (3), Article 8-20, and Article 8-22 shall be entered in the notes; provided, however that any matters that have yet to be determined are not required to be entered.

2 企業結合の主要条件は合意されたが、貸借対照表日までに完了していない場合、及び貸借対照表日後に企業結合の主要条件が合意された場合には、前項に準じて記載しなければならない。

(2) Where an agreement has been reached on the major conditions of a Business Combination, but the Business Combination has not been completed by the balance sheet date, or where an agreement is reached on major conditions of a Business Combination after the balance sheet date, matters equivalent to those

set forth in the preceding paragraph shall be entered.

3 前二項に定める事項は、連結財務諸表において同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(3) The matters specified in the preceding two paragraphs need not be entered where the same contents are entered in Consolidated Financial Statements. In this case, an entry to that effect shall be made.

(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)

第八条の二十六 分離元企業は、貸借対照表日後に完了した事業分離が、重要な後発事象に該当する場合には、第八条の二十三に準じて注記しなければならない。ただし、未確定の事項については記載を要しない。

Article 8-26 (1) Where a Business Divestiture that is completed after the balance sheet date is categorized as a Significant Post-Balance Sheet Event, the Divesting Enterprise shall state matters equivalent to those set forth in Article 8-23 in the notes; provided, however that any matters that have yet to be determined are not required to be entered.

2 分離元企業は、事業分離の主要条件は合意されたが、貸借対照表日までに完了していない場合、及び貸借対照表日後に事業分離の主要条件が合意された場合には、第八条の二十三第一項第一号に準じて注記しなければならない。

(2) Where an agreement has been reached on the major conditions of a Business Divestiture, but the Business Divestiture has not been completed by the balance sheet date, or where an agreement is reached on major conditions of a Business Divestiture after the balance sheet date, the Divesting Enterprise shall enter the matters equivalent to those set forth in Article 8-23, paragraph (1), item (i) in the notes.

3 前二項に定める事項は、連結財務諸表において同一の内容が記載される場合には、記載することを要しない。この場合には、その旨を記載しなければならない。

(3) The matters specified in the preceding two paragraphs need not be entered where the same contents are entered in Consolidated Financial Statements. In this case, an entry to that effect shall be made.

(継続企業の前提に関する注記)

(Notes on the Going Concern Assumption)

第八条の二十七 貸借対照表日において、債務超過等財務指標の悪化の傾向、重要な債務の不履行等財政破綻の可能性その他会社が将来にわたって事業を継続するとの前提（以下「継続企業の前提」という。）に重要な疑義を抱かせる事象又は状況が存在する場合には、次の各号に掲げる事項を注記しなければならない。

Article 8-27 Where, as of the balance sheet date, there is a trend of deterioration in any financial indicator, such as excessive debts, or a possibility for financial

failure, such as a significant debt default, or any other event or circumstance that raises significant doubt about the assumption that the company will stay in business in the future (hereinafter referred to as the "Going Concern Assumption"), the following matters shall be entered in the notes:

一 当該事象又は状況が存在する旨及びその内容

(i) an entry to the effect that said event or circumstance exists, and details thereof;

二 継続企業の前提に関する重要な疑義の存在

(ii) the existence of significant doubt about the Going Concern Assumption;

三 当該事象又は状況を解消又は大幅に改善するための経営者の対応及び経営計画

(iii) the business manager's measures and the business plan for eliminating or drastically improving said event or circumstance; and

四 当該重要な疑義の影響を財務諸表に反映しているか否か

(iv) whether or not the influence of said significant doubt is reflected in the Financial Statements.

(資産除去債務に関する注記)

(Notes on Asset Retirement Obligations)

第八条の二十八 資産除去債務については、次の各号に掲げる資産除去債務の区分に応じ、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 8-28 With regard to Asset Retirement Obligations, the matters specified in the following items for each of the categories of Asset Retirement Obligations listed in those items shall be entered in the notes; provided, however, that notes may be omitted for matters of little significance:

一 資産除去債務のうち貸借対照表に計上しているもの 次のイからニまでに掲げる事項

(i) any Asset Retirement Obligations that are reported on the balance sheet: the matters listed in sub-items (a) to (d) below:

イ 当該資産除去債務の概要

(a) an outline of such Asset Retirement Obligations;

ロ 当該資産除去債務の金額の算定方法

(b) the calculation method of the amounts of such Asset Retirement Obligations;

ハ 当該事業年度における当該資産除去債務の総額の増減

(c) the increase or decrease in the total amount of such Asset Retirement Obligations during the relevant business year; and

ニ 当該資産除去債務の金額の見積りを変更したときは、その旨、変更の内容及び影響額

(d) if an estimated amount of Asset Retirement Obligations has been changed, an entry to that effect, the details of such a change, and its amount of

influence;

二 前号に掲げる資産除去債務以外の資産除去債務 次のイからハまでに掲げる事項

(ii) Asset Retirement Obligations other than those set forth in the preceding item: the matters listed in sub-items (a) to (c) below:

イ 当該資産除去債務の金額を貸借対照表に計上していない旨

(a) an entry to the effect that the amounts of such Asset Retirement Obligations are not reported on the balance sheet;

ロ 当該資産除去債務の金額を貸借対照表に計上していない理由

(b) the reason for not reporting the amounts of such Asset Retirement Obligations; and

ハ 当該資産除去債務の概要

(c) an outline of such Asset Retirement Obligations.

(注記の方法)

(Notation Method)

第九条 この規則の規定により記載すべき注記は、脚注（当該注記に係る事項が記載されている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。以下同じ。）として記載することが適当であると認められるものを除き、第八条の二及び第八条の三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、第八条の二の規定により記載した事項と関係がある事項については、これと併せて記載することができる。

Article 9 (1) The notes to be entered pursuant to the provisions of this Ordinance shall be entered immediately after the entries under the provisions of Articles 8-2 and 8-3, except for those that are found appropriate to be entered as Footnotes (meaning the entry of notes at the end of the table or account statement contained in the Financial Statements in which the matters pertaining to said notes are entered; the same shall apply hereinafter); provided, however, that matters related to the matters that are entered pursuant to the provisions of Article 8-2 may be entered together therewith.

2 第八条の二十七の規定による注記は、前項の規定にかかわらず、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、第八条の二の規定による記載は、同条の規定にかかわらず、第八条の二十七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 provisions of the preceding paragraph, the notes under the provisions of Article 8-27 shall be entered immediately after the Cash Flow statement. In this case, notwithstanding the provisions of Article 8-2, the matters entered under the provisions of that Article shall be entered immediately after the notes under the provisions of Article 8-27.

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) Where notes that are related to a specific account title are entered 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 another similar method.

第十条 第二条の規定が適用される事業を営む株式会社又は指定法人が、法の規定により提出する財務諸表について、この規則の規定により注記すべき事項と同一の事項がある場合には、当該事項については、第二条本文に規定する特に法令の定めがある場合における当該法令又は準則の定めにかかわらず、この規則の規定による注記を記載しなければならない。ただし、金融庁長官が特定の事業に関し、注記を記載することが適当でないとして認めて別に指示した事項については、この限りでない。

Article 10 Where, for Financial Statements that are to be submitted pursuant to the provisions of the Act by a stock company or a Designated Juridical Person engaged in a business to which the provisions of Article 2 apply, there are matters that are identical to those that must be entered in the notes pursuant to the provisions of this Ordinance, notes under the provisions of this Ordinance shall be entered for said matters, notwithstanding the provisions of laws, regulations, or Rules where there are special provisions of law or regulations as provided for in the main clause of Article 2; provided, however, that this shall not apply to matters that the Commissioner of the Financial Services Agency finds inappropriate to enter in the notes with regard to a specific business, and in regard to which he/she has given special instructions to that effect.

第十条の二 特定信託財産について作成すべき財務諸表について、この規則の規定により注記すべき事項と同一の事項がある場合には、当該事項については、特定目的信託財産計算規則又は投資信託財産計算規則の定めにかかわらず、この規則の規定による注記を記載しなければならない。ただし、金融庁長官が注記を記載することが適当でないとして認めて別に指示した事項については、この限りでない。

Article 10-2 Where, for Financial Statements to be prepared for Special Trust Property, there are matters that are identical to those that must be entered in the notes pursuant to the provisions of this Ordinance, notes under the provisions of this Ordinance shall be entered for said matters, notwithstanding the provisions of the Special Purpose Trust Property Accounting Ordinance or the Investment Trust Property Accounting Ordinance; provided, however, that this shall not apply to matters that the Commissioner of the Financial Services Agency finds inappropriate to state in the notes, and in regard to which he/she has given special instructions to that effect.

(金額の表示の単位)

(Units for Presenting Amounts)

第十条の三 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

位をもって表示するものとする。

Article 10-3 The amounts for the account titles and any other matters contained in Financial Statements shall be presented in units of million yen or thousand yen.

第二章 貸借対照表

Chapter II Balance Sheets

第一節 総則

Section 1 General Provisions

(貸借対照表の記載方法)

(Method of Entry in a Balance Sheet)

第十一条 貸借対照表の記載方法は、本章の規定の定めるところによる。

Article 11 (1) The method of entry in a balance sheet shall be in accordance with the provisions of this Chapter.

2 貸借対照表は、様式第二号により記載するものとする。

(2) Entries shall be made in the balance sheet in accordance with Form No. 2.

(資産、負債及び純資産の分類)

(Classification into Assets, Liabilities, and Net Assets)

第十二条 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 12 Assets, liabilities, and net assets shall be entered by classification into the assets section, liabilities section, and net assets section, respectively.

第十三条 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 13 The arrangement of account titles for assets and liabilities shall be done by current arrangement.

第二節 資産

Section 2 Assets

第一目 総則

Division 1 General Provisions

(資産の分類)

(Classification of Assets)

第十四条 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 14 Assets shall be entered by classification 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.

第二目 流動資産

Division 2 Current Assets

(流動資産の範囲)

(Scope of Current Assets)

第十五条 次に掲げる資産は、流動資産に属するものとする。

Article 15 The following assets shall be categorized as current assets:

一 現金及び預金。ただし、一年内に期限の到来しない預金を除く。

(i) cash and deposits; provided, however, that this shall exclude deposits that will not mature Within One Year.

二 受取手形（通常取引に基づいて発生した手形債権をいう。ただし、破産更生債権等で一年内に回収されないことが明らかなものを除く。以下同じ。）

(ii) Negotiable Instruments Receivable (meaning claims on negotiable instruments that have arisen based on Ordinary Transactions; provided, however, that this shall exclude Claims in Bankruptcy, Reorganization, etc. that are clearly not collectible Within One Year; the same shall apply hereinafter);

三 売掛金（通常取引に基づいて発生した営業上の未収金をいう。ただし、破産更生債権等で一年内に回収されないことが明らかなものを除く。以下同じ。）

(iii) Accounts Receivable (meaning amounts receivable in the course of business, which have arisen based on Ordinary Transactions; provided, however, that this shall exclude Claims in Bankruptcy, Reorganization, etc. that are clearly not collectible Within One Year; the same shall apply hereinafter);

四 売買目的有価証券及び一年内に満期の到来する有価証券

(iv) Trading Securities, and securities which will mature Within One Year;

五 商品（販売の目的をもって所有する土地、建物その他の不動産を含む。以下同じ。）

(v) merchandise (including land, buildings, and any other real property owned for the purpose of sale; the same shall apply hereinafter);

六 製品、副産物及び作業くず

(vi) manufactured goods, by-products, and scraps;

七 半製品（自製部分品を含む。）

(vii) semi-finished goods (including self-made parts);

八 原料及び材料（購入部分品を含む。）

(viii) raw materials and materials (including purchased parts);

九 仕掛品及び半成工事

(ix) work in progress and partly-finished work;

十 消耗品、消耗工具、器具及び備品その他の貯蔵品で相当価額以上のもの

(x) consumable goods, consumable tools, instruments, equipment, and other supplies of reasonable value;

十一 前渡金（商品及び原材料（これらに準ずるものを含む。）の購入のための前渡金をいう。ただし、破産更生債権等で一年内に回収されないことが明らかなものを除く。第十七条第一項第十号において同じ。）

(xi) Advance Payments (meaning advance payments for purchasing merchandise and raw materials (including any equivalents thereof); provided, however, that this shall exclude Claims in Bankruptcy, Reorganization, etc. that are clearly not collectible Within One Year; the same shall apply in Article 17, paragraph (1), item (x)); and

十二 その他の資産で一年内に現金化できると認められるもの

(xii) any other assets that are recognized as being convertible into cash Within One Year.

第十六条 前払費用で一年内に費用となるべきもの及び未収収益は、流動資産に属するものとする。

Article 16 Prepaid expenses that should be expended Within One Year and accrued revenues shall be categorized as current assets.

第十六条の二 流動資産に属する資産又は流動負債に属する負債に関連する繰延税金資産は、流動資産に属するものとする。特定の資産又は負債に関連しない繰延税金資産で一年内に取り崩されると認められるものについても、同様とする。

Article 16-2 Deferred Tax Assets associated with assets categorized as current assets or liabilities categorized as current liabilities shall be categorized as current assets. The same shall apply to Deferred Tax Assets that are not associated with particular assets or liabilities, which it is recognized will be reversed Within One Year.

第十六条の三 所有権移転ファイナンス・リース取引（ファイナンス・リース取引のうち、リース契約上の諸条件に照らしてリース物件の所有権が借主に移転すると認められるものをいう。以下同じ。）におけるリース債権及び所有権移転外ファイナンス・リース取引（ファイナンス・リース取引のうち、所有権移転ファイナンス・リース取引以外のものをいう。以下同じ。）におけるリース投資資産のうち、通常取引に基づいて発生したもの（破産更生債権等で一年内に回収されないことが明らかなものを除く。）は、流動資産に属するものとする。

Article 16-3 (1) Lease receivables in ownership-transfer Finance Lease Transactions (meaning Finance Lease Transactions wherein the ownership of the Leased Property is recognized as being transferred to the lessee in light of the conditions under the lease contract; the same shall apply hereinafter) and

lease investment assets in non-ownership-transfer Finance Lease Transactions (meaning Finance Lease Transactions other than ownership-transfer Finance Lease Transactions; the same shall apply hereinafter) that have arisen based on Ordinary Transactions (excluding Claims in Bankruptcy, Reorganization, etc. that are clearly not collectible Within One Year) shall be categorized as current assets.

2 所有権移転ファイナンス・リース取引におけるリース債権及び所有権移転外ファイナンス・リース取引におけるリース投資資産のうち、通常取引以外の取引に基づいて発生したもので一年以内に期限が到来するものは、流動資産に属するものとする。

(2) Lease receivables in ownership-transfer Finance Lease Transactions and lease investment assets in non-ownership-transfer Finance Lease Transactions that have arisen based on transactions other than Ordinary Transactions and that will mature Within One Year shall be categorized as current assets.

(流動資産の区分表示)

(Separate Presentation of Current Assets)

第十七条 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。

Article 17 (1) Assets categorized as current assets shall be set down under account titles with names that are indicative of said assets, in accordance with the following classification of items:

一 現金及び預金

(i) cash and deposits;

二 受取手形

(ii) Negotiable Instruments Receivable;

三 売掛金

(iii) Accounts Receivable;

四 リース債権（通常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。）

(iv) lease receivables (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);

五 リース投資資産（通常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。）

(v) 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);

六 有価証券

(vi) securities;

七 商品及び製品（半製品を含む。）

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

八 仕掛品

(viii) work in progress;

九 原材料及び貯蔵品

(ix) raw materials and supplies;

十 前渡金

(x) Advance Payments;

十一 前払費用

(xi) prepaid expenses;

十二 繰延税金資産

(xii) Deferred Tax Assets; and

十三 その他

(xiii) 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 it is found appropriate to present assets categorized under any of the items set forth in the items of the preceding paragraph separately, the provisions of that paragraph shall not preclude said assets from being set down separately under an account title with a name that is indicative of said assets.

3 第一項の規定にかかわらず、同項第七号から第九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。

(3) Notwithstanding the provisions of paragraph (1), assets categorized under the items listed in items (vii) to (ix) 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 entered in the notes.

第十八条 親会社株式（会社法（平成十七年法律第八十六号）第百三十五条第二項及び第八百条第一項の規定により取得したものに限り。第三十一条第一号及び第三十二条の二において同じ。）のうち一年内に処分されると認められるものは、流動資産に親会社株式の科目をもつて別に掲記しなければならない。ただし、その金額が僅少である場合には、注記によることができる。

Article 18 Shares in the Parent Company (limited to those acquired pursuant to the provisions of Article 135, paragraph (2) and Article 800, paragraph (1) of the Companies Act (Act No. 86 of 2005); the same shall apply in Article 31, item (i) and Article 32-2) that are recognized as shares that will be disposed of Within One Year shall be set down separately under the account title of Shares in the Parent Company in current assets; provided, however, that such shares may be entered in the notes where the amount of such shares is insignificant.

第十九条 第十七条第一項第十三号に掲げる項目に属する資産のうち、未収収益、短期貸付金（金融手形を含む。）、株主、役員若しくは従業員に対する短期債権又はその他の資産で、その金額が資産の総額の百分の一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掲記しなければならない。

Article 19 Among assets categorized under the item set forth in Article 17, paragraph (1), item (xiii), any accrued revenue, short-term loans (including a finance negotiable instrument), short-term receivable from a shareholder, Officer, or worker, or any other asset whose amount exceeds one percent of the total amount of assets shall be set down under an account title with a name that is indicative of said asset.

（流動資産に係る引当金の表示）

(Presentation of Allowances for Current Assets)

第二十条 流動資産に属する資産に係る引当金は、当該各資産科目に対する控除科目として、当該各資産科目別に貸倒引当金その他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、次の各号に掲げる方法によることを妨げない。

Article 20 (1) Allowances for the assets categorized as current assets shall be, as contra-asset account titles corresponding to the relevant account titles, set down under the account title of allowances for doubtful accounts, or under any other account title with a name that is indicative of the purpose of said allowance's establishment, for each of said account titles; provided, however, that this shall not preclude such allowances from being presented in any of the following ways:

一 当該引当金を、当該各資産科目に対する控除科目として一括して掲記する方法

(i) by setting down said allowances collectively as a contra-asset account title corresponding to said asset account titles; or

二 当該引当金を当該各資産の金額から直接控除し、その控除残高を当該各資産の金額として表示する方法

(ii) by directly deducting said allowances from the amounts of the relevant assets, and presenting the balances after the deduction as the amounts of each of said assets.

2 前項第二号の場合において、当該引当金は当該各資産科目別に又は一括して注記しなければならない。

(2) In the cases referred to in item (ii) of the preceding paragraph, the allowances shall be entered in the notes, either for each of the relevant asset account titles or collectively.

第二十一条 削除

Article 21 Deleted.

第三目 固定資産 Division 3 Fixed Assets

(有形固定資産の範囲)

(Scope of Tangible Fixed Assets)

第二十二條 次に掲げる資産（ただし、第一号から第八号までに掲げる資産については、営業の用に供するものに限る。）は、有形固定資産に属するものとする。

Article 22 The following assets (provided, however, that the assets listed in items (i) to (viii) inclusive shall be limited to those provided for use in business) shall be categorized as tangible fixed assets:

一 建物及び暖房、照明、通風等の付属設備

(i) buildings and the equipment attached thereto, such as heating, illumination, and ventilation;

二 構築物（ドック、橋、岸壁、さん橋、軌道、貯水池、坑道、煙突その他土地に定着する土木設備又は工作物をいう。以下同じ。）

(ii) Structures (meaning docks, bridges, quays, piers, tracks, reservoirs, tunnels, chimneys, and other public works facilities or structures fixed on land; the same shall apply hereinafter);

三 機械及び装置並びにコンベヤー、ホイスト、起重機等の搬送設備その他の付属設備

(iii) machinery and devices, as well as conveyance equipment such as conveyors, hoists, and cranes, and any other equipment attached thereto;

四 船舶及び水上運搬具

(iv) vessels and water delivery equipment;

五 鉄道車両、自動車その他の陸上運搬具

(v) railway vehicles, cars, and other land delivery equipment;

六 工具、器具及び備品。ただし、耐用年数一年以上のものに限る。

(vi) tools, instruments, and equipment; provided, however, that they shall be limited to those durable for one year or more;

七 土地

(vii) land;

八 リース資産（財務諸表提出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各号及び第十号に掲げるものである場合に限る。）

(viii) leased assets (limited to assets for which the Company Submitting Financial Statements 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 items or in item (x));

九 建設仮勘定（第一号から第七号までに掲げる資産で営業の用に供するものを建設した場合における支出及び当該建設の目的のために充当した材料をいう。次条において同じ。）

(ix) Construction in Progress (meaning expenditures in the case of constructing an object to be provided for use in business by using any of the assets listed in items (i) to (vii), and the materials that have been allocated for the purpose of said construction; the same shall apply in the following Article); and

十 その他の有形資産で流動資産又は投資たる資産に属しないもの

(x) any other tangible assets that are not categorized as current assets or assets that are investments.

(有形固定資産の区分表示)

(Separate Presentation of Tangible Fixed Assets)

第二十三条 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。

Article 23 (1) Assets categorized as tangible fixed assets shall be set down under account titles with names that are indicative of said assets, in accordance with the following classification of items:

一 建物（その付属設備を含む。以下同じ。）

(i) buildings (including the equipment attached thereto; the same shall apply hereinafter);

二 構築物

(ii) structures;

三 機械及び装置（その付属設備を含む。以下同じ。）

(iii) machinery and devices (including the equipment attached thereto; the same shall apply hereinafter);

四 船舶（水上運搬具を含む。以下同じ。）

(iv) vessels (including water delivery equipment; the same shall apply hereinafter);

五 車両及びその他の陸上運搬具

(v) vehicles and other land delivery equipment;

六 工具、器具及び備品

(vi) tools, instruments, and equipment;

七 土地

(vii) land;

八 リース資産（財務諸表提出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各号及び第十号に掲げるものである場合に限る。）

(viii) leased assets (limited to assets for which the Company Submitting Financial Statements 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 items or in item (x));

九 建設仮勘定

(ix) Construction in Progress; and

十 その他

(x) others.

2 第十七条第二項の規定は、前項の場合に準用する。

(2) The provisions of Article 17, paragraph (2) shall apply mutatis mutandis to the case set forth in the preceding paragraph.

3 第一項の規定にかかわらず、同項第八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（第八号及び第九号を除く。）に掲げる項目に含めることができる。

(3) Notwithstanding the provisions of paragraph (1), assets categorized as the leased assets set forth in item (viii) of that paragraph may be included in any of the items listed in the items of that paragraph (excluding items (viii) and (ix)).

第二十四条 前条第一項第十号の資産のうち、その金額が資産の総額の百分の一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掲記しなければならない。

Article 24 Among the assets set forth in paragraph (1), item (x) of the preceding Article, any asset whose amount exceeds one percent of the total amount of assets shall be set down under an account title with a name that is indicative of said asset.

(減価償却累計額の表示)

(Presentation of Amounts of Accumulated Depreciation)

第二十五条 第二十三条第一項各号に掲げる建物、構築物、機械及び装置、船舶、車両及びその他の陸上運搬具、工具、器具及び備品、リース資産又はその他の有形固定資産に対する減価償却累計額は、次条の規定による場合のほか、当該各資産科目に対する控除科目として、減価償却累計額の科目をもつて掲記しなければならない。ただし、これらの固定資産に対する控除科目として一括して掲記することを妨げない。

Article 25 Apart from case set forth in the following Article, the amounts of accumulated depreciation for the buildings, structures, machinery, and devices, vessels, vehicles, and other land delivery equipment, tools, instruments, and equipment, leased assets, or any other tangible fixed assets listed in the items of Article 23, paragraph (1) shall be set down under account titles for accumulated depreciation, as the cross-asset account titles corresponding to the relevant account titles; provided, however, that this shall not preclude them from being set down collectively as the cross-asset account title corresponding to said fixed assets.

第二十六条 第二十三条第一項各号に掲げる建物、構築物、機械及び装置、船舶、車両及びその他の陸上運搬具、工具、器具及び備品、リース資産又はその他の有形固定資産に対する減価償却累計額は、当該各資産の金額から直接控除し、その控除残高を当

該各資産の金額として表示することができる。この場合においては、当該減価償却累計額は、当該各資産の資産科目別に、又は一括して注記しなければならない。

Article 26 The amounts of accumulated depreciation for the buildings, structures, machinery and devices, vessels, vehicles, and other land delivery equipment, tools, instruments, and equipment, leased assets, or any other tangible fixed assets listed in the items of Article 23, paragraph (1) may be directly deducted from the amounts of said respective assets, and the balances after those deductions may be presented as the amounts of each of said assets. In this case, the amounts of accumulated depreciation shall be entered in the notes, either for the asset account title of each of said assets or collectively.

(減損損失累計額の表示)

(Presentation of Amounts of Accumulated Impairment Loss)

第二十六条の二 各有形固定資産に対する減損損失累計額は、次項及び第三項の規定による場合のほか、当該各資産の金額（前条の規定により有形固定資産に対する減価償却累計額を、当該資産の金額から直接控除しているときは、その控除後の金額）から直接控除し、その控除残高を当該各資産の金額として表示しなければならない。

Article 26-2 (1) Apart from the cases set forth in the provisions of the following paragraph and paragraph (3), the amounts of accumulated impairment loss for tangible fixed assets shall be directly deducted from the amounts of each of the relevant assets (if the amounts of accumulated depreciation for tangible fixed assets have been directly deducted from the amounts of said assets pursuant to the provisions of the preceding Article, the amounts after such deduction), and the balances after said deductions shall be presented as the amounts of each of said assets.

2 減価償却を行う有形固定資産に対する減損損失累計額は、当該各資産科目に対する控除科目として、減損損失累計額の科目をもつて掲記することができる。ただし、これらの固定資産に対する控除科目として一括して掲記することを妨げない。

(2) The amounts of accumulated impairment loss for tangible fixed assets to be depreciated may be set down as contra-asset account titles corresponding to each of the relevant account titles, under the account title of amounts of accumulated impairment loss; provided, however, that this shall not preclude them from being set down collectively as a cross-asset account title corresponding to said fixed assets.

3 第二十五条及び前項の規定により減価償却累計額及び減損損失累計額を控除科目として掲記する場合には、減損損失累計額を減価償却累計額に合算して、減価償却累計額の科目をもつて掲記することができる。

(3) Where the amounts of accumulated depreciation and the amounts of accumulated impairment loss are set down pursuant to the provisions of Article 25 and the preceding paragraph as contra-asset account titles, the amounts of accumulated impairment loss may be combined with the amounts of

accumulated depreciation, and be set down under the account title of amounts of accumulated depreciation.

4 前項の場合には、減価償却累計額に減損損失累計額が含まれている旨を注記しなければならない。

(4) In the cases set forth in the preceding paragraph, an entry to the effect that the amounts of accumulated impairment loss are included in the amounts of accumulated depreciation shall be set down in the notes.

(無形固定資産の範囲)

(Scope of Intangible Fixed Assets)

第二十七条 次に掲げる資産は、無形固定資産に属するものとする。

Article 27 The following assets shall be categorized as intangible fixed assets:

一 のれん

(i) goodwill;

二 特許権

(ii) patent rights;

三 借地権

(iii) leasehold rights;

四 地上権

(iv) surface rights;

五 商標権

(v) trademark rights;

六 実用新案権

(vi) utility model rights;

七 意匠権

(vii) design rights;

八 鉱業権

(viii) mining rights;

九 漁業権

(ix) fishing rights;

十 入漁権

(x) commons of piscary;

十一 ソフトウエア

(xi) software;

十二 リース資産（財務諸表提出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、当該リース物件が第二号から前号まで及び次号に掲げるものである場合に限る。）

(xii) leased assets (limited to assets for which the Company Submitting Financial Statements is the lessee of the Leased Property in a Finance Lease Transaction, and where said Leased Property is any of the objects set forth in item (ii) through the preceding item and the following item); and

十三 その他の無形資産で流動資産又は投資たる資産に属しないもの
(xiii) any other intangible assets that are not categorized as current assets or assets that are investments.

(無形固定資産の区分表示)

(Separate 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。

Article 28 (1) Assets categorized as intangible fixed assets shall be set down under account titles with names that are indicative of said assets, in accordance with the following classification of items:

一 のれん

(i) goodwill;

二 特許権

(ii) patent rights;

三 借地権 (地上権を含む。)

(iii) leasehold rights (including surface rights);

四 商標権

(iv) trademark rights;

五 実用新案権

(v) utility model rights;

六 意匠権

(vi) design rights;

七 鉱業権

(vii) mining rights;

八 漁業権 (入漁権を含む。)

(viii) fishing rights (including commons of piscary);

九 ソフトウエア

(ix) software;

十 リース資産 (財務諸表提出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、当該リース物件が第二号から前号まで及び次号に掲げるものである場合に限る。)

(x) leased assets (limited to assets for which the Company Submitting Financial Statements is the lessee of the Leased Property in a Finance Lease Transaction and where said Leased Property is any of the objects set forth in item (ii) to the preceding item and the following item); and

十一 その他

(xi) others.

2 第十七条第二項の規定は、前項の場合に準用する。

(2) The provisions of Article 17, 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、同項第十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（第一号及び第十号を除く。）に掲げる項目に含めることができる。

(3) Notwithstanding the provisions of paragraph (1), assets categorized as the leased assets set forth in item (x) of that paragraph may be included in any of the items listed in the items of that paragraph (excluding items (i) and (x)).

第二十九条 前条第一項第十一号の資産のうち、その金額が資産の総額の百分の一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って掲記しなければならない。

Article 29 Among the assets set forth in paragraph (1), item (xi) of the preceding Article, any asset whose amount exceeds one percent of the total amount of assets shall be set down under an account title with a name that is indicative of said asset.

第三十条 各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は、当該無形固定資産の金額から直接控除し、その控除残高を各無形固定資産の金額として表示しなければならない。

Article 30 The amounts of accumulated amortization and the amounts of accumulated impairment loss for intangible fixed assets shall be directly deducted from the amounts of said intangible fixed assets, and the balances after those deductions shall be presented as the amounts of each of said intangible fixed assets.

（投資その他の資産の範囲）

(Scope of Investments and Other Assets)

第三十一条 次に掲げる資産は、投資その他の資産に属するものとする。

Article 31 The following assets shall be categorized as investments and other assets:

一 関係会社株式（売買目的有価証券に該当する株式及び親会社株式を除く。以下同じ。）その他流動資産に属しない有価証券

(i) shares in an Associated Company (excluding shares categorized as Trading Securities, and excluding Shares in the Parent Company; the same shall apply hereinafter) and securities that are not categorized as current assets;

二 出資金

(ii) capital investments;

三 長期貸付金

(iii) long-term loans; and

四 前各号に掲げるもののほか、流動資産、有形固定資産、無形固定資産又は繰延資産に属するもの以外の長期資産

(iv) in addition to what is provided for in the preceding items, long-term assets other than those categorized as current assets, tangible fixed assets,

intangible fixed assets, or deferred assets.

第三十一条の二 前払費用で、第十六条に規定するもの以外のものは、投資その他の資産に属するものとする。

Article 31-2 Prepaid expenses other than those prescribed in Article 16 shall be categorized as investments and other assets.

第三十一条の三 繰延税金資産のうち第十六条の二に規定するもの以外のものは、投資その他の資産に属するものとする。

Article 31-3 Deferred Tax Assets other than those prescribed in Article 16-2 shall be categorized as investments and other assets.

第三十一条の四 所有権移転ファイナンス・リース取引におけるリース債権及び所有権移転外ファイナンス・リース取引におけるリース投資資産のうち第十六条の三に規定するもの以外のものは、投資その他の資産に属するものとする。

Article 31-4 Lease receivables in ownership-transfer Finance Lease Transactions and lease investment assets in non-ownership-transfer Finance Lease Transactions other than those prescribed in Article 16-3 shall be categorized as investments and other assets.

(投資その他の資産の区分表示)

(Separate Presentation of Investments and Other Assets)

第三十二条 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。

Article 32 (1) Assets categorized as investments and other assets shall be set down under account titles with names that are indicative of said assets, in accordance with the following classification of items:

一 投資有価証券。ただし、関係会社株式、関係会社社債及びその他の関係会社有価証券（関係会社有価証券のうち、関係会社株式及び関係会社社債以外のものをいう。以下この項において同じ。）を除く。

(i) investment securities; provided, however, that this shall exclude shares in an Associated Company, bonds in an Associated Company, and other Securities in an Associated Company (meaning Securities in an Associated Company that are other than shares in an Associated Company and bonds in an Associated Company; hereinafter the same shall apply in this paragraph);

二 関係会社株式

(ii) shares in an Associated Company;

三 関係会社社債

(iii) bonds in an Associated Company;

四 その他の関係会社有価証券

(iv) other Securities in an Associated Company;

五 出資金。ただし、関係会社出資金を除く。

(v) capital investments; provided, however, that this shall exclude capital investments in Associated Companies;

六 関係会社出資金

(vi) capital investments in Associated Companies;

七 長期貸付金。ただし、株主、役員、従業員又は関係会社に対する長期貸付金を除く。

(vii) long-term loans; provided, however, that this shall exclude long-term loans to shareholders, Officers, workers, or Associated Companies;

八 株主、役員又は従業員に対する長期貸付金

(viii) long-term loans to shareholders, Officers, and workers;

九 関係会社長期貸付金

(ix) long-term loans to Associated Companies;

十 破産更生債権等

(x) Claims in Bankruptcy, Reorganization, etc.;

十一 長期前払費用

(xi) long-term prepaid expenses;

十二 繰延税金資産

(xii) Deferred Tax Assets; and

十三 その他

(xiii) Others.

2 第十七条第二項の規定は、前項の場合に準用する。

(2) The provisions of Article 17, paragraph (2) shall apply mutatis mutandis to the cases set forth in the preceding paragraph.

第三十二条の二 親会社株式のうち第十八条に規定するもの以外のものは、投資その他の資産に親会社株式の科目をもつて別に掲記しなければならない。ただし、その金額が僅少である場合には、注記によることができる。

Article 32-2 Shares in the Parent Company other than those prescribed in Article 18 shall be set down separately in investments and other assets under the account title of shares in the Parent Company; provided, however, that such shares may be entered in the notes where the amount of such shares is insignificant.

第三十二条の三 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は、投資その他の資産に再評価に係る繰延税金資産の科目をもつて別に掲記しなければならない。

Article 32-3 Deferred Tax Assets related to a revaluation as 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") shall be set down separately in investments and other assets under the account title of Deferred

Tax Assets related to revaluation.

第三十三条 第三十二条第一項第十三号の資産のうち、投資不動産（投資の目的で所有する土地、建物その他の不動産をいう。）、一年内に期限の到来しない預金又はその他の資産で、その金額が資産の総額の百分の一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掲記しなければならない。

Article 33 Among the assets set forth in Article 32, paragraph (1), item (xiii), any Real Property for Investment (meaning land, buildings, or any other real property owned for the purpose of investment), deposits that will not mature Within One Year, or any other asset whose amount exceeds one percent of the total amount of assets shall be set down under an account title with a name that is indicative of said asset.

（投資その他の資産に係る引当金の表示）

（Presentation of Allowances for Investments and Other Assets）

第三十四条 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 34 The provisions of Article 20 shall apply mutatis mutandis to allowances for assets categorized as investments and other assets.

第三十五条 削除

Article 35 Deleted.

第四目 繰延資産

Division 4 Deferred Assets

（繰延資産の範囲）

（Scope of Deferred Assets）

第三十六条 創立費、開業費、株式交付費、社債発行費及び開発費は、繰延資産に属するものとする。

Article 36 Deferred organization expenses, business commencement expenses, stock issuance expenses, corporate bond issuance expenses, and development expenses shall be categorized as deferred assets.

（繰延資産の区分表示）

（Separate Presentation of Deferred Assets）

第三十七条 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。

Article 37 (1) Assets categorized as deferred assets shall be set down under account titles with names that are indicative of said assets, in accordance with the following classification of items:

- 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) corporate bond issuance expenses; and
- 五 開発費
- (v) development expenses.

2 第十七条第二項の規定は、前項の場合に準用する。

(2) The provisions of Article 17, paragraph (2) shall apply mutatis mutandis to the cases set forth in the preceding paragraph.

第三十八条 各繰延資産に対する償却累計額は、当該繰延資産の金額から直接控除し、その控除残高を各繰延資産の金額として表示しなければならない。

Article 38 The amounts of accumulated amortization for deferred assets shall be directly deducted from the amounts of said deferred assets, and the balances after those deductions shall be presented as the amounts of each of said deferred assets.

第五目 雑則

Division 5 Miscellaneous Provisions

(関係会社に対する資産の注記)

(Notes on Assets Receivable from Associated Companies)

第三十九条 関係会社との取引に基づいて発生した受取手形及び売掛金の合計額が資産の総額の百分の一を超える場合には、当該受取手形及び売掛金の金額をそれぞれ注記しなければならない。ただし、関係会社に対する受取手形又は売掛金のいずれかの金額が資産の総額の百分の一以下である場合には、これらの合計額のみを注記することができる。

Article 39 (1) Where the combined total of Negotiable Instruments Receivable and Accounts Receivable that have arisen based on transactions with Associated Companies exceeds one percent of the total amount of assets, the amount of said Negotiable Instruments Receivable and the amount of said Accounts Receivable shall be each entered in the notes; provided, however, that where either the amount of Negotiable Instruments Receivable or the amount of Accounts Receivable from Associated Companies is no more than one percent of the total amount of assets, it is permissible to enter only the combined total of these amounts in the notes.

2 関係会社との取引に基づいて発生した債権（受取手形、売掛金及び第三十二条第一

項の規定により区分掲記されるものを除く。) 、未着品、積送品、前払費用又は未収収益で、その金額が資産の総額の百分の一を超えるものについては、その金額を注記しなければならない。

(2) With regard to claims (excluding Negotiable Instruments Receivable, Accounts Receivable, and claims that are set down by classifications under the provisions of Article 32, paragraph (1)), goods in transit, consignments, prepaid expenses, or accrued revenues that have arisen based on transactions with Associated Companies whose amount exceeds one percent of the total amount of assets, the amount thereof shall be entered in the notes.

3 前二項に規定する関係会社に対する資産で、前二項の規定により注記したもの以外のものの金額の合計額が資産の総額の百分の一を超える場合には、その旨及びその金額を注記しなければならない。

(3) Where the total amount of the assets receivable from Associated Companies prescribed in the preceding two paragraphs other than those that have been entered in the notes pursuant to the provisions of the preceding two paragraphs exceeds one percent of the total amount of assets, an entry to that effect and the amount thereof shall be set down in the notes.

第四十条 削除

Article 40 Deleted.

第四十一条 削除

Article 41 Deleted.

(固定資産の再評価に関する注記)

(Notes on the Revaluation of Fixed Assets)

第四十二条 有形固定資産又は無形固定資産について再評価を行った場合（土地再評価法により事業用土地の再評価を行った場合を除く。以下この条において同じ。）には、その旨及びその理由、当該再評価を行った年月日、当該資産の再評価前の帳簿価額、再評価額並びに再評価差額に関する会計処理の方法を注記しなければならない。

Article 42 (1) Where a revaluation of tangible fixed assets or intangible fixed assets has been carried out (excluding where a revaluation of land for business use was carried out pursuant to the Land Revaluation Act; hereinafter the same shall apply in this Article), an entry to that effect, the reason therefor, the date of said revaluation, the book value of said assets before the revaluation, and the method of accounting for the revaluation value and the revaluation difference shall be set down in the notes.

2 有形固定資産又は無形固定資産で再評価されているものがある場合には、その旨及び当該再評価年月日を注記しなければならない。ただし、再評価を行った事業年度から五年を経過しているもの又はその金額が重要でないものについては、この限りでない。

(2) Where any tangible fixed assets or intangible fixed assets have been revaluated, an entry to that effect and the date of said revaluation shall be set down in the notes; provided, however, that this shall not apply if five years have elapsed from the business year in which revaluation was carried out or if the amount thereof is insignificant.

(事業用土地の再評価に関する注記)

(Notes on the Revaluation of Land for Business Use)

第四十二条の二 土地再評価法の規定により事業用土地の再評価を行つた場合には、その旨、同法第三条第三項に規定する再評価の方法、当該再評価を行つた年月日、当該事業用土地の再評価前及び再評価後の帳簿価額を注記しなければならない。

Article 42-2 (1) Where a revaluation of land for business use has been carried out pursuant to the provisions of the Land Revaluation Act, an entry to that effect, the method of revaluation prescribed in Article 3, paragraph (3) of that Act, the date of said revaluation, and the book values of said land for business use before and after the revaluation shall be set down in the notes.

2 土地再評価法の規定により再評価されている事業用土地がある場合には、その旨、同法第三条第三項に規定する再評価の方法、当該再評価年月日及び同法第十条に規定する差額を注記しなければならない。

(2) Where a Company, etc. has land for business use that has been revaluated pursuant to the provisions of the Land Revaluation Act, an entry to that effect, the method of revaluation prescribed in Article 3, paragraph (3) of that Act, the date of said revaluation, and the difference prescribed in Article 10 of that Act shall be set down in the notes.

(担保資産の注記)

(Notes on Collateral Assets)

第四十三条 資産が担保に供されているときは、その旨を注記しなければならない。

Article 43 If any assets have been provided as collateral, an entry to that effect shall be set down in the notes.

第四十四条 削除

Article 44 Deleted.

第三節 負債

Section 3 Liabilities

第一目 総則

Division 1 General Provisions

(負債の分類)

(Classification of Liabilities)

第四十五条 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 45 Liabilities shall be entered by classifying them into current liabilities and fixed liabilities.

第四十六条 削除

Article 46 Deleted.

第二目 流動負債

Division 2 Current Liabilities

(流動負債の範囲)

(Scope of Current Liabilities)

第四十七条 次に掲げる負債は、流動負債に属するものとする。

Article 47 The following liabilities shall be categorized as current liabilities:

一 支払手形（通常取引に基づいて発生した手形債務をいう。以下同じ。）

(i) Negotiable Instruments Payable (meaning debts on negotiable instruments that have arisen based on Ordinary Transactions; the same shall apply hereinafter);

二 買掛金（通常取引に基づいて発生した営業上の未払金をいう。以下同じ。）

(ii) Accounts Payable (meaning amounts payable in the course of business that have arisen based on Ordinary Transactions; the same shall apply hereinafter);

三 前受金（受注工事、受注品等に対する前受金をいう。以下同じ。）

(iii) Advances Received (meaning advances received in relation to orders received for construction work, orders received for goods, etc.; the same shall apply hereinafter);

四 引当金（資産に係る引当金を除く。以下この目及び第三目において同じ。）。ただし、一年以内に使用されないと認められるものを除く。

(iv) allowances (excluding allowances for assets; hereinafter the same shall apply in this Division and Division 3); provided, however, that this shall exclude those that it is recognized will not be used Within One Year;

五 通常取引に関連して発生する未払金又は預り金で一般取引慣行として発生後短期間に支払われるもの

(v) amounts payable or deposits received that have arisen in relation to Ordinary Transactions, which are, as a general trade practice, paid within a short period after arising; and

六 その他の負債で一年以内に支払又は返済されると認められるもの

(vi) any other liabilities that it is recognized will be paid or repaid Within One Year.

第四十八条 未払費用及び前受収益は、流動負債に属するものとする。

Article 48 Accrued expenses and unearned revenues shall be categorized as current liabilities.

第四十八条の二 流動資産に属する資産又は流動負債に属する負債に関連する繰延税金負債は、流動負債に属するものとする。特定の資産又は負債に関連しない繰延税金負債で一年内に取り崩されると認められるものについても、同様とする。

Article 48-2 Deferred Tax Liabilities that are associated with assets categorized as current assets or with liabilities categorized as current liabilities shall be categorized as current liabilities. The same shall apply to Deferred Tax Liabilities that are not associated with particular assets or liabilities, which it is recognized will be reversed Within One Year.

第四十八条の三 ファイナンス・リース取引におけるリース債務のうち、一年内に期限が到来するものは、流動負債に属するものとする。

Article 48-3 Lease obligations under Finance Lease Transactions that will mature Within One Year shall be categorized as current liabilities.

第四十八条の四 資産除去債務のうち、一年内に履行されると認められるものは、流動負債に属するものとする。

Article 48-4 Asset Retirement Obligations that it is recognized will be performed Within One Year shall be categorized as current liabilities.

(流動負債の区分表示)

(Separate Presentation of Current Liabilities)

第四十九条 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、未払配当金又は期限経過の未償還社債で、その金額が負債及び純資産の合計額の百分の一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。

Article 49 (1) Liabilities categorized as current liabilities shall be set down under account titles with names that are indicative of said liabilities, in accordance with the following classification of items; provided, however, that any dividends payable or past-due outstanding corporate bonds whose amount exceeds one percent of the combined total of liabilities and net assets shall be set down separately under an account title with a name that is indicative of said liability:

一 支払手形

(i) Negotiable Instruments Payable;

二 買掛金

(ii) Accounts Payable;

三 短期借入金（金融手形及び当座借越を含む。以下同じ。）。ただし、株主、役員又は従業員からの短期借入金を除く。

(iii) short-term borrowings (including finance negotiable instruments and overdrafts; the same shall apply hereinafter); provided, however, that this shall exclude short-term borrowings from shareholders, Officers, or workers;

四 リース債務

(iv) lease obligations;

五 未払金

(v) amounts payable;

六 未払費用

(vi) accrued expenses;

七 未払法人税等

(vii) accrued Corporate Tax, etc.;

八 繰延税金負債

(viii) Deferred Tax Liabilities;

九 前受金

(ix) Advances Received;

十 預り金。ただし、株主、役員又は従業員からの預り金を除く。

(x) deposits received; provided, however, that this shall exclude deposits received from shareholders, Officers, or workers;

十一 前受収益

(xi) unearned revenues;

十二 引当金

(xii) allowances;

十三 資産除去債務

(xiii) Asset Retirement Obligations; and

十四 その他

(xiv) 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って、別に掲記することを妨げない。

(2) Where it is found to be appropriate to present liabilities categorized under any of the items set forth in the items of the preceding paragraph separately, the provisions of that paragraph shall not preclude said liabilities from being set down separately under an account title with a name that is indicative of said liabilities.

3 第一項第七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。）及び事業税の未払額をいう。

(3) Accrued Corporate Tax, etc. as set forth in paragraph (1), item (vii) means accrued amounts of corporate tax, Inhabitants Tax (meaning prefectural inhabitants tax and municipal inhabitants tax; the same shall apply

hereinafter), and enterprise tax.

4 第一項第十二号の引当金は、修繕引当金その他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。

(4) The allowances set forth in paragraph (1), item (xii) shall be set down under the account title of reserves for repairs, or any other account title with a name that is indicative of the purpose of establishment of said allowance.

第五十条 前条第一項第十三号の負債のうち、株主、役員若しくは従業員からの短期借入金等の短期債務又はその他の負債で、その金額が負債及び純資産の合計額の百分の一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掲記しなければならない。

Article 50 Among the liabilities set forth in paragraph (1), item (xiii) of the preceding Article, any short-term debt such as short-term borrowing from a shareholder, Officer, or worker, or any other liability whose amount exceeds one percent of the combined total of liabilities and net assets shall be set down under an account title with a name that is indicative of said liability.

第三目 固定負債

Division 3 Fixed Liabilities

(固定負債の範囲)

(Scope of Fixed Liabilities)

第五十一条 社債、長期借入金、関係会社からの長期借入金、引当金（第四十七条第四号に掲げる引当金を除く。）、負ののれん及びその他の負債で流動負債に属しないものは、固定負債に属するものとする。

Article 51 Corporate bonds, long-term borrowings, long-term borrowings from Associated Companies, allowances (excluding the allowances set forth in Article 47, item (iv)), negative goodwill, and any other liabilities that are not categorized as current liabilities shall be categorized as fixed liabilities.

第五十一条の二 繰延税金負債のうち第四十八条の二に規定するもの以外のものは、固定負債に属するものとする。

Article 51-2 Deferred Tax Liabilities other than those prescribed in Article 48-2 shall be categorized as fixed liabilities.

第五十一条の三 ファイナンス・リース取引におけるリース債務のうち、第四十八条の三に規定するもの以外のものは、固定負債に属するものとする。

Article 51-3 Lease obligations under Finance Lease Transactions other than those prescribed in Article 48-3 shall be categorized as fixed liabilities.

第五十一条の四 資産除去債務のうち、第四十八条の四に規定するもの以外のものは、

固定負債に属するものとする。

Article 51-4 Asset Retirement Obligations other than those prescribed in Article 48-4 shall be categorized as fixed liabilities.

(固定負債の区分表示)

(Separate Presentation of Fixed Liabilities)

第五十二条 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。

Article 52 (1) Liabilities categorized as fixed liabilities shall be set down under account titles with names that are indicative of said liabilities, in accordance with the following classification of items:

一 社債

(i) corporate bonds;

二 長期借入金（金融手形を含む。以下同じ。）。ただし、株主、役員、従業員又は関係会社からの長期借入金を除く。

(ii) long-term borrowings (including finance negotiable instruments; the same shall apply hereinafter); provided, however, that this shall exclude long-term borrowings from shareholders, Officers, workers, or Associated Companies;

三 関係会社長期借入金

(iii) long-term borrowings from Associated Companies;

四 リース債務

(iv) lease obligations;

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;

八 負ののれん

(viii) negative goodwill; and

九 その他

(ix) others.

2 第四十九条第二項の規定は、前項の場合に準用する。

(2) The provisions of Article 49, paragraph (2) shall apply mutatis mutandis in the case of the preceding paragraph.

3 第一項第六号の引当金は、退職給付引当金その他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。

(3) The allowances set forth in paragraph (1), item (vi) shall be set down under the account title of reserves for Post-Employment Benefits or any other account title with a name that is indicative of the purpose for which said allowance was established.

第五十二条の二 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は、固定負債に再評価に係る繰延税金負債の科目をもつて別に掲記しなければならない。

Article 52-2 Deferred Tax Liabilities pertaining to the revaluation prescribed in Article 7, paragraph (1) of the Land Revaluation Act shall be set down separately in fixed liabilities under the account title of Deferred Tax Liabilities pertaining to a revaluation.

第五十三条 第五十二条第一項第九号に掲げる項目に属する負債のうち、株主、役員若しくは従業員からの長期借入金又はその他の負債で、その金額が負債及び純資産の合計額の百分の一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掲記しなければならない。

Article 53 Among the liabilities classified under the item set forth in Article 52, paragraph (1), item (ix), any long-term borrowings from a shareholder, Officer, or worker, or any other liability whose amount exceeds one percent of the combined total of liabilities and net assets shall be set down under an account title with a name that is indicative of said liability.

第四目 雑則

Division 4 Miscellaneous Provisions

(繰延税金資産及び繰延税金負債の表示)

(Presentation of Deferred Tax Assets and Deferred Tax Liabilities)

第五十四条 第十七条第一項第十二号に掲げる繰延税金資産と第四十九条第一項第八号に掲げる繰延税金負債とがある場合には、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 54 (1) Where a Company, etc. has the Deferred Tax Assets set forth in Article 17, paragraph (1), item (xii) and the Deferred Tax Liabilities set forth in Article 49, paragraph (1), item (viii), the difference between them shall be presented as Deferred Tax Assets or Deferred Tax Liabilities under current assets or under current liabilities.

2 第三十二条第一項第十二号に掲げる繰延税金資産と第五十二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、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) Where a Company, etc. has the Deferred Tax Assets set forth in Article 32, paragraph (1), item (xii) and the Deferred Tax Liabilities set forth in Article 52, paragraph (1), item (v), the difference between them shall be presented as Deferred Tax Assets or Deferred Tax Liabilities under investments and other assets or under fixed liabilities.

(のれん及び負ののれんの表示)

(Presentation of Goodwill and Negative Goodwill)

第五十四条の二 第二十八条第一項第一号に掲げるのれん及び第五十二条第一項第八号に掲げる負ののれんがある場合には、両者を相殺した差額をのれん又は負ののれんとして無形固定資産又は固定負債に表示することができる。この場合には、相殺している金額に重要性が乏しい場合を除き、相殺している旨及び相殺前の金額を注記しなければならない。

Article 54-2 Where a Company has the goodwill set forth in Article 28, paragraph (1), item (i) and the negative goodwill set forth in Article 52, paragraph (1), item (viii), the difference obtained by offsetting one against the other may be presented as goodwill or negative goodwill under intangible fixed assets or under fixed liabilities.

(特別法上の準備金等)

(Reserves, etc. under Special Laws)

第五十四条の三 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、第十三条及び第四十五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 54-3 (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 it is inappropriate to report in the assets section or the liabilities section (hereinafter referred to as "Reserves, etc.") shall be entered under a separate class that has been added immediately after fixed liabilities, notwithstanding the provisions of Articles 13 and 45.

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 with a name that is indicative of the purpose of establishment of said Reserves, etc., and the provisions of laws or regulations that provide for the reporting thereof shall be entered 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) The distinction of whether or not it is recognized that Reserves, etc. will be used Within One Year shall be entered in the notes; provided, however, that this shall not apply when it is difficult to make such a distinction.

(たな卸資産及び工事損失引当金の表示)

(Presentation of Inventory Assets and Reserves for Construction Losses)

第五十四条の四 同一の工事契約に係るたな卸資産及び工事損失引当金がある場合には、両者を相殺した差額をたな卸資産又は工事損失引当金として流動資産又は流動負債に

表示することができる。

Article 54-4 (1) Where a Company, etc. has inventory assets and reserves for construction losses with regard to a single Construction Contract, the difference obtained by offsetting one against the other may be presented as inventory assets or reserves for construction losses under current assets or under current liabilities.

2 同一の工事契約に係るたな卸資産及び工事損失引当金がある場合には、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。

(2) Where a Company, etc. has inventory assets and reserves for construction losses with regard to a single Construction Contract, the matters specified in the following items shall be entered in the notes for each of the categories of cases listed in those items; provided, however, that notes may be omitted for matters of little significance:

一 同一の工事契約に係るたな卸資産及び工事損失引当金を相殺しないで表示している場合 その旨及び当該工事損失引当金に対応する当該たな卸資産の金額

(i) where inventory assets and reserves for construction losses with regard to a single Construction Contract are presented without offsetting one against the other: an entry to that effect and the amount of the inventory assets corresponding to the reserves for construction losses; and

二 前項の規定により同一の工事契約に係るたな卸資産及び工事損失引当金を相殺した差額を表示している場合 相殺している旨及び相殺表示したたな卸資産の金額

(ii) where inventory assets and reserves for construction losses with regard to a single Construction Contract are presented as the amount of the difference obtained by offsetting one against the other pursuant to the provisions of the preceding paragraph: the fact that such offsetting has been carried out and the amount of inventory assets after the offsetting.

3 第十七条第二項の規定は、前項第二号に規定するたな卸資産について準用する。

(3) The provisions of Article 17, paragraph (2) shall apply mutatis mutandis to the inventory assets prescribed in item (ii) of the preceding paragraph.

(関係会社に対する負債の注記)

(Note on Liabilities to Associated Companies)

第五十五条 関係会社との取引に基づいて発生した支払手形及び買掛金の合計額が負債及び純資産の合計額の百分の一を超える場合には、当該支払手形及び買掛金の金額をそれぞれ注記しなければならない。ただし、関係会社に対する支払手形又は買掛金のいずれかの金額が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、これらの合計額のみを注記することができる。

Article 55 (1) Where the combined total of Negotiable Instruments Payable and Accounts Payable that have arisen based on transactions with Associated Companies exceeds one percent of the combined total of liabilities and net

assets, the amount of said Negotiable Instruments Payable and the amount of said Accounts Payable shall each be entered in the notes; provided, however, that where either the amount of Negotiable Instruments Payable or the amount of Accounts Payable to Associated Companies is no more than one percent of the combined total of liabilities and net assets, it is permissible to enter only the combined total of these amounts in the notes.

2 関係会社との取引に基づいて発生した債務（支払手形、買掛金及び第五十二条第一項の規定により区分掲記されるものを除く。）、未払費用又は前受収益で、その金額が負債及び純資本の合計額の百分の一を超えるものについては、その金額を注記しなければならない。

(2) With regard to debts (excluding Negotiable Instruments Payable, Accounts Payable, and debts that are set down by classification under the provisions of Article 52, paragraph (1)), accrued expenses, or unearned revenues that have arisen based on transactions with Associated Companies and whose amount exceeds one percent of the combined total of liabilities and net assets, the amount thereof shall be entered in the notes.

3 前二項に規定する関係会社に対する負債で、前二項の規定により注記したもの以外のものの金額の合計額が、負債及び純資本の合計額の百分の一を超える場合には、その旨及びその金額を注記しなければならない。

(3) Where the total amount of the liabilities to Associated Companies prescribed in the preceding two paragraphs other than those that have been entered in the notes pursuant to the provisions of the preceding two paragraphs exceeds one percent of the combined total of liabilities and net assets, an entry to that effect and the amount thereof shall be set down in the notes.

(企業結合に係る特定勘定の注記)

(Notes on Specified Accounts Related to a Business Combination)

第五十六条 取得と判定された企業結合において、企業結合に係る特定勘定（取得後短時間で発生することが予測される費用又は損失であつて、その発生の可能性が取得の対価の算定に反映されているものをいう。第九十五条の三の三において同じ。）が負債に計上されている場合には、その主な内容及び金額を注記しなければならない。

Article 56 Where, for a Business Combination that has been determined to be an acquisition, Specified Accounts related to the Business Combination (meaning any expenses or losses that are predicted to arise within a short period after the acquisition, where the possibility for such expenses or losses to arise is reflected in calculation of the consideration for the acquisition; the same shall apply in Article 95-3-3) are reported under liabilities, the main contents and the amount thereof shall be entered in the notes.

第五十七条 削除

Article 57 Deleted.

(偶発債務の注記)

(Notes on Contingent Liabilities)

第五十八条 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 58 Where there are Contingent Liabilities (meaning guarantees of debts (including acts that have the same effect as guarantees of debts), an obligation to compensate in relation to a contentious case, and other liabilities that have not arisen in reality but may be borne by the business in the future), the contents and amounts thereof shall be entered in the notes; provided, however, that notes may be omitted for matters of little significance.

(手形割引高及び裏書譲渡高の注記)

(Notes on the Amount of Discounts on Negotiable Instruments and the Amount of Transfers by Endorsement)

第五十八条の二 受取手形を割引に付し又は債務の弁済のために裏書譲渡した金額は、受取手形割引高又は受取手形裏書譲渡高の名称を付して注記しなければならない。

Article 58-2 (1) The amount of discounts on Negotiable Instruments Receivable or the amount of Negotiable Instruments Receivable transferred by endorsement for the purpose of repaying debts shall be entered in the notes along with the name of the discount on Negotiable Instruments Receivable or the name of the Negotiable Instruments Receivable transferred by endorsement.

2 前項の規定は、割引に付し又は債務の弁済のために裏書譲渡した受取手形以外の手形について準用する。ただし、この場合における割引高又は裏書譲渡高の注記は、当該手形債権の発生原因を示す名称を付して記載しなければならない。

(2) The provisions of the preceding paragraph shall apply mutatis mutandis to negotiable instruments other than Negotiable Instruments Receivable that have been discounted or that have been transferred by endorsement for the purpose of repaying debts; provided, however, that the notes on the amount of discount or the amount of transfer by endorsement in such case shall be entered with a name that indicates the cause for the occurrence of said claims on negotiable instruments.

第四節 純資産

Section 4 Net Assets

第一目 総則

Division 1 General Provisions

(純資産の分類)

(Classification of Net Assets)

第五十九条 純資産は、株主資本、評価・換算差額等及び新株予約権に分類して記載しなければならない。

Article 59 Net assets shall be entered by classifying them into shareholders' equity, valuation and translation adjustments, and share options.

第二目 株主資本

Division 2 Shareholders' Equity

(株主資本の分類)

(Classification of Shareholders' Equity)

第六十条 株主資本は、資本金、資本剰余金及び利益剰余金に分類して記載しなければならない。

Article 60 Shareholders' equity shall be entered by classifying it into stated capital, capital surplus, and retained earnings.

(資本金の表示)

(Presentation of Stated Capital)

第六十一条 資本金は、資本金の科目をもつて掲記しなければならない。

Article 61 Stated capital shall be set down under the account title of stated capital.

(新株式申込証拠金の表示)

(Presentation of Deposits for Subscriptions to Shares)

第六十二条 申込期日経過後における新株式申込証拠金は、第六十条の規定にかかわらず、資本金の次に別に区分を設け、新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。

Article 62 (1) Notwithstanding the provisions of Article 60, deposits for subscriptions to shares after the offer date shall be set down in a separate classification that has been added immediately after stated capital under the account title of deposits for subscriptions to shares.

2 前項の場合には、当該株式の発行数、資本金増加の日及び当該金額のうち資本準備金に繰り入れられることが予定されている金額を注記しなければならない。

(2) In the case set forth in the preceding paragraph, the number of shares issued, the date that the stated capital increased, and the amount of any portion thereof that is scheduled to be transferred to capital reserves shall be entered in the notes.

(資本剰余金の区分表示)

(Separate Presentation of Capital Surplus)

第六十三条 資本剰余金に属する剰余金は、次に掲げる項目の区分に従い、当該剰余金の名称を付した科目をもつて掲記しなければならない。

Article 63 (1) Any surplus classified as capital surplus shall be set down under an account title that bears the name of said surplus, in accordance with the following classification of items:

一 資本準備金

(i) capital reserves; and

二 その他資本剰余金（資本準備金及び法律で定める準備金で資本準備金に準ずるもの以外の資本剰余金をいう。）

(ii) Other Capital Surplus (meaning capital surplus other than capital reserves and any reserves specified by law that are equivalent to capital reserves).

2 法律で定める準備金で資本準備金に準ずるものは、資本準備金の次に別の科目を設け、当該準備金の名称を付した科目をもつて掲記しなければならない。

(2) Any reserves specified by law that are equivalent to capital reserves shall be set down under an account title that bears the name of said reserves by adding a separate account title immediately after capital reserves.

第六十四条 削除

Article 64 Deleted.

(利益剰余金の区分表示)

(Separate Presentation of Retained Earnings)

第六十五条 利益剰余金に属する剰余金は、次に掲げる項目の区分に従い、当該剰余金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 65 (1) Surpluses categorized as retained earnings shall be set down under account titles with names that are indicative of said surpluses, in accordance with the following classification of items:

一 利益準備金

(i) retained earnings reserves; and

二 その他利益剰余金

(ii) other retained earnings.

2 法律で定める準備金で利益準備金に準ずるものは、利益準備金の次に別の科目を設け、当該準備金の名称を付した科目をもつて掲記しなければならない。

(2) Any reserves specified by law that are equivalent to retained earnings reserves shall be set down under an account title that bears the name of said reserves by adding a separate account title immediately after retained earnings reserves.

3 その他利益剰余金は、株主総会又は取締役会の決議に基づく設定目的を示す科目又

は繰越利益剰余金の科目をもつて掲記しなければならない。

(3) Other retained earnings shall be set down under an account title that indicates the purpose for which it was established based on a resolution at a shareholders' meeting or by the board of directors, or under the account title of deferred retained earnings.

(自己株式の表示)

(Presentation of Treasury Shares)

第六十六条 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。

Article 66 Treasury Shares shall be set down under the account title of Treasury Shares as a contra-asset item corresponding to shareholders' equity immediately after retained earnings.

(自己株式申込証拠金の表示)

(Presentation of Deposits for Subscriptions to Treasury Shares)

第六十六条の二 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、第六十条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。

Article 66-2 Notwithstanding the provisions of Article 60, deposits for subscriptions after the offer date in relation to the disposal of Treasury Shares shall be set down under the account title of deposits for subscriptions to Treasury Shares, immediately after Treasury Shares.

第三目 評価・換算差額等

Division 3 Valuation and Translation Adjustments

(評価・換算差額等の分類及び区分表示)

(Classification and Separate Presentation of Valuation and Translation Adjustments)

第六十七条 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 67 (1) Valuation and translation adjustments shall be set down in accordance with the following classification of items, under account titles with names that are indicative of said items:

一 その他有価証券評価差額金（純資産の部に計上されるその他有価証券の評価差額をいう。）

(i) Valuation Differences on Other Securities (meaning the valuation differences on other securities reported in the net assets section);

二 繰延ヘッジ損益（ヘッジ対象に係る損益が認識されるまで繰り延べられるヘッジ手段に係る損益又は時価評価差額をいう。）

(ii) Deferred Gain or Loss on Hedges (meaning gains or losses or market price valuation differences on Hedging Instruments that are deferred until the gains or losses on Hedged Items is recognized); and

三 土地再評価差額金（土地再評価法第七条第二項に規定する再評価差額金をいう。）

(iii) Land Revaluation Difference (meaning a land revaluation difference as prescribed in Article 7, paragraph (2) of the Land Revaluation Act).

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って掲記することができる。

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

第四目 新株予約権

Division 4 Share Options

（新株予約権の表示）

(Presentation of Share Options)

第六十八条 新株予約権は、新株予約権の科目をもって掲記しなければならない。

Article 68 (1) Share options shall be set down under the account title of share options.

2 自己新株予約権は、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って掲記することを妨げない。

(2) Treasury share options shall be deducted from share options; provided, however, that this shall not preclude treasury share options from being set down under the account title of treasury share options, immediately after share options, as a contra-asset item corresponding to share options.

第五目 雑則

Division 5 Miscellaneous Provisions

（配当制限に関する注記）

(Notes on Dividend Limitations)

第六十八条の二 会社法以外の法律の規定又は契約により、剰余金の配当について制限を受けている場合には、その旨及びその内容を注記しなければならない。

Article 68-2 Where there is any limitation on dividends of surplus under the provisions of a law other than the Companies Act or under a contract, an entry to that effect and the details thereof shall be set down in the notes.

(指定法人の純資産の記載)

(Entry of a Designated Juridical Person's Net Assets)

第六十八条の三 指定法人が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注記しなければならない。

Article 68-3 Where a Designated Juridical Person prepares a balance sheet, if it is found inappropriate to enter its net assets pursuant to this Ordinance, said Designated Juridical Person may enter its net assets in an equivalent manner as under the provisions of laws, regulations, or Rules that are applicable to its Financial Statements. In this case, the governing laws, regulations, or Rules shall be entered in the notes.

(一株当たり純資産額の注記)

(Notes on the Per-Share Amount of Net Assets)

第六十八条の四 一株当たり純資産額は、注記しなければならない。

Article 68-4 The per-share amount of net assets shall be entered in the notes.

第三章 損益計算書

Chapter III Profit and Loss Statements

第一節 総則

Section 1 General Provisions

(損益計算書の記載方法)

(Method of Entry in a Profit and Loss Statement)

第六十九条 損益計算書の記載方法は、本章の規定の定めるところによる。

Article 69 (1) The method of entry in a profit and loss statement shall be in accordance with the provisions of this Chapter.

2 損益計算書は、様式第三号により記載するものとする。

(2) A profit and loss statement shall be presented in accordance with Form No. 3.

(収益及び費用の分類)

(Classification of Revenues and Expenses)

第七十条 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 70 Revenues and expenses shall be entered by classifying them into account titles with names that are indicative of 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 income; and

七 特別損失

(vii) extraordinary loss.

(兼業会社の売上高等の記載方法)

(Method of Entry of the Net Sales, etc. of a Company Engaged in Multiple Types of Business)

第七十一条 二以上の種類の事業を営む場合における売上高及び売上原価に関する記載は、事業の種類ごとに区分してすることができる。

Article 71 Where a Company, etc. is engaged in two or more types of business, entries on the net sales and the cost of sales may be set down separately for each 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)

(Method of Presenting Net Sales)

第七十二条 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。ただし、第一号の項目を示す名称を付した科目及びその控除科目としての第二号の項目を示す名称を付した科目をもつて掲記することを妨げない。

Article 72 (1) Net sales shall be set down under an account title with a name that is indicative of net sales; provided, however, that this shall not preclude net sales from being set down under an account title with a name that is indicative of the item set forth in item (i) and under an account title with a name that is indicative of the item set forth in item (ii) that serves as a contra-asset account title corresponding to the former account title:

一 総売上高（半製品、副産物、作業くず等の総売上高及び加工料収入その他の営業収益を含む。）

(i) gross sales (including gross sales of semi-finished goods, by-products, scraps, etc., processing revenues, and any other operating revenues); and

二 売上値引及び戻り高

(ii) sales allowances and returns.

2 前項の売上高の記載については、製品売上高と商品売上高は区分して記載しなければならない。ただし、区分することが困難な場合は、この限りでない。

(2) The net sales set forth in the preceding paragraph shall be entered by classifying them into net sales of manufactured goods and net sales of merchandise; provided, however, that this shall not apply where it is difficult to classify them.

3 第一項の売上高のうち、半製品、副産物、作業くず等の売上高又は加工料収入等の役務収益で、その金額が売上高の総額の百分の十を超えるものについては、当該売上高又は収益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 net sales set forth in paragraph (1), net sales of semi-finished goods, by-products, scraps, etc. or revenues from service operations such as processing revenues whose amount exceeds one percent of the total amount of net sales shall be set down separately under an account title with a name that is indicative of said net sales or revenues.

(たな卸資産の評価差額の表示方法)

(Method of Presenting the Valuation Difference of Inventory Assets)

第七十二条の二 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 72-2 The valuation difference of inventory assets held for the purpose of gaining a profit through fluctuations in market prices shall be entered by including it under the account title with a name that is indicative of net sales; provided, however, that where said amount has little significance, said amount may be entered by including it in non-operating revenues or non-operating expenses.

(割賦販売売上高の表示方法)

(Method of Presenting Installment Sales)

第七十三条 割賦販売による売上高が売上高の総額の百分の二十をこえる場合には、当該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。

Article 73 Where the net sales for installment sales exceed twenty percent of the total amount of net sales, they shall be set down separately under an account title together with the name thereof.

(関係会社に対する売上高の注記)

(Notes on Net Sales to Associated Companies)

第七十四条 関係会社に対する売上高が売上高の総額の百分の二十を超える場合には、その金額を注記しなければならない。

Article 74 Where net sales to Associated Companies exceed twenty percent of the

total amount of net sales, the amount thereof shall be entered in the notes.

(売上原価の表示方法)

(Method of Presenting the Cost of Sales)

第七十五条 売上原価に属する項目は、第一号及び第二号の項目を示す名称を付した科目並びにこれらの科目に対する控除科目としての第三号の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 75 (1) Items categorized as the cost of sales shall be set down under account titles with names that are indicative of the items set forth in items (i) and (ii) and under account titles with names that are indicative of the item set forth in item (iii) and that serve as a contra-asset account titles corresponding to the former account titles:

一 商品又は製品（半製品、副産物、作業くず等を含む。以下同じ。）の期首たな卸高

(i) the initial inventory of merchandise or manufactured goods (including semi-finished goods, by-products, scraps, etc.; the same shall apply hereinafter);

二 当期商品仕入高又は当期製品製造原価

(ii) the cost of merchandise purchased for the period or the cost of goods manufactured for the period; and

三 商品又は製品の期末たな卸高

(iii) the ending inventory of merchandise or manufactured goods.

2 前項第二号の当期製品製造原価については、その内訳を記載した明細書を損益計算書に添付しなければならない。

(2) With regard to the cost of goods manufactured for the period set forth in item (ii) of the preceding paragraph, a detailed statement containing the breakdown thereof shall be attached to the profit and loss statement.

第七十六条 前条第一項の商品又は製品について販売、生産又は仕入以外の理由による増減高がある場合、その他売上原価の項目として付加すべきものがある場合には、同項各号の項目を示す科目のほか、当該項目の内容を示す科目をもつて別に掲記しなければならない。

Article 76 Where there is any increase or decrease in the merchandise or manufactured goods set forth in paragraph (1) of the preceding Article due to a reason other than sale, production, or purchase, or where there is any other matter to be added as an item constituting the cost of sales, such item shall, in addition to the account titles indicating the items set forth in the respective items of that paragraph, be separately set down under an account title that is indicative of the contents thereof.

(工事損失引当金繰入額の注記)

(Notes on Additions to Reserves for Construction Losses)

第七十六条の二 売上原価に含まれている工事損失引当金繰入額については、その金額を注記しなければならない。

Article 76-2 The amount of additions to reserves for construction losses that are included in the cost of sales shall be entered in the notes.

(売上原価明細書の添付)

(Attachment of a Detailed Statement of the Cost of Sales)

第七十七条 第七十五条第一項の規定は、売上原価を同項各号の項目に区分して記載することが困難であると認められる場合又は不相当と認められる場合には、適用しない。この場合においては、売上原価の内訳を記載した明細書を損益計算書に添付しなければならない。

Article 77 The provisions of Article 75, paragraph (1) shall not apply where it is found to be difficult or inappropriate to enter the cost of sales by classification into the items set forth in each of the items of that paragraph. In this case, a detailed statement containing a breakdown of the cost of sales shall be attached to the profit and loss statement.

(特定事業会社の原価明細書)

(Detailed Statement of the Costs of a Company Engaged in a Specified Business)

第七十八条 第二条の規定の適用を受ける事業に関して定められた法令又は準則において、第七十五条第二項又は前条に規定する明細書と同一内容の書類が附属明細表として規定されている場合には、当該事業を営む株式会社及び指定法人が法の規定により提出する財務諸表については、当該明細表を損益計算書に添付し、附属明細表としての記載を省略するものとする。

Article 78 (1) Where laws, regulations, or Rules that provide for matters concerning a business that is subject to the application of the provisions of Article 2 prescribes, as a supplementary schedule, a document with the same content as the detailed statement prescribed in Article 75, paragraph (2) or the preceding Article, with regard to Financial Statements to be submitted pursuant to the provisions of the Act by a stock company or a Designated Juridical Person engaged in said business, such a schedule shall be attached to the profit and loss statement, and the statement of the supplementary schedule shall be omitted.

2 第二条に規定する法令又は準則において定められている附属明細表のうち次に掲げるものは、前項に規定する明細書と同一の内容の書類に該当するものとする。

(2) Among the supplementary schedules specified by the laws, regulations, or Rules prescribed in Article 2, those listed below shall be classified as documents with the same content as the detailed statement prescribed in the preceding paragraph:

一 鉄道事業会計規則（昭和六十二年運輸省令第七号）に定める鉄道事業営業費明細

表

- (i) a schedule of railway business operating expenses as specified by the Ordinance on Accounting in the Railway Industry (Ordinance of the Ministry of Transport No. 7 of 1987);
- 二 自動車道事業会計規則（昭和三十九年運輸省・建設省令第三号）に定める自動車道事業営業費明細表
- (ii) a schedule of motorway business operating expenses as specified by the Ordinance on Accounting in the Motorway Industry (Ordinance of the Ministry of Transport and the Ministry of Construction No. 3 of 1964);
- 三 電気通信事業会計規則（昭和六十年郵政省令第二十六号）に定める電気通信事業営業費用明細表（部門別再掲）
- (iii) a schedule of telecommunications services operating expenses (expenses by department) as specified by the Ordinance on Accounting in Telecommunications Services (Ordinance of the Ministry of Posts and Telecommunications No. 26 of 1985);
- 四 電気事業会計規則（昭和四十年通商産業省令第五十七号）に定める電気事業営業費用明細表
- (iv) a schedule of electric utility operating expenses as specified by the Ordinance on Accounting at Electric Utilities (Ordinance of the Ministry of International Trade and Industry No. 57 of 1965);
- 五 ガス事業会計規則（昭和二十九年通商産業省令第十五号）に定める営業費明細表
- (v) a schedule of operating expenses as specified by the Ordinance on Accounting at Gas Utilities (Ordinance of the Ministry of International Trade and Industry No. 15 of 1954);
- 六 高速道路事業等会計規則（平成十七年国土交通省令第六十五号）に定める高速道路事業営業費用、営業外費用及び特別損失等明細表
- (vi) a schedule of expressway business operating expenses, non-operating expenses, extraordinary loss, etc. as specified by the Ordinance on Accounting in the Expressway Industry, etc. (Ordinance of the Ministry of Land, Infrastructure and Transportation No. 65 of 2005);
- 七 社会医療法人債を発行する社会医療法人の財務諸表の用語、様式及び作成方法に関する規則（平成十九年厚生労働省令第三十八号）に定める事業費用明細表
- (vii) a schedule of business expenses as specified by the Ordinance on the Terminology, Forms, and Preparation Methods of the Financial Statements of Social Medical Care Corporations That Issue Social Medical Care Corporation Bonds (Ordinance of the Ministry of Health, Labour and Welfare No. 38 of 2007); and
- 八 有価証券発行学校法人の財務諸表の用語、様式及び作成方法に関する規則（平成十九年文部科学省令第三十六号）に定める事業費用明細表
- (viii) a schedule of business expenses as specified by the Ordinance on the Terminology, Forms, and Preparation Methods of the Financial Statements

of Incorporated Educational Institutions That Issue Securities (Ordinance of the Ministry of Education, Culture, Sports, Science and Technology No. 36 of 2007).

3 前項第一号から第三号までに掲げる附属明細表については、適当と認められる費目に要約して記載することができる。

(3) The contents of the supplementary schedules listed in items (i) to (iii) inclusive of the preceding paragraph may be entered by summarizing them into expense items that are found to be appropriate.

(商品仕入高の表示方法)

(Method of Presenting the Costs of Merchandise Purchased)

第七十九条 第七十五条第一項第二号の当期商品仕入高は、当期商品仕入高の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、商品の総仕入高（仕入運賃及び直接購入諸掛を含む。）を示す名称を付した科目及びその控除科目としての仕入値引、戻し高等の項目を示す名称を付した科目をもつて掲記することを妨げない。

Article 79 The cost of merchandise purchased for the period set forth in Article 75, paragraph (1), item (ii) shall be set down under an account title bearing the name of the merchandise purchased for the period; provided, however, that this shall not preclude said cost from being set down, under an account title with a name that is indicative of the total amount of merchandise purchased (including freight-in and expenses related to direct purchases) or under an account title with a name that is indicative of the item of purchase allowance, returns, etc. that serves as a contra-asset account title corresponding to the former account title.

(たな卸資産の帳簿価額の切下げに関する記載)

(Entries Related to Write-Downs to the Book Value of Inventory Assets)

第八十条 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（前事業年度末に計上した切下額を当事業年度に戻し入れる場合には、当該戻入額と当事業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 80 (1) Where the book value of inventory assets held for the purpose of ordinary sales has been written down due to a decline in profitability, said written-down amount (where the written-down amount that was reported at the end of the previous business year has been reversed in the current business year, this shall be the amount obtained by offsetting said returned amount against the written-down amount reported at the end of the current business year) shall be set down separately under an account title with a name that is

indicative of the contents thereof, as a constituent item of the cost of sales or of any other item; provided, however, that this shall not preclude the ending inventory of said inventory assets from being set down as the amount after the write-down of the book value, with an entry to that effect and said written-down amount set down 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 provisions of the preceding paragraph, where said written-down amount has little significance, the amount may be omitted from being set down separately or being entered in the notes.

第八十一条 削除

Article 81 Deleted.

第八十二条 削除

Article 82 Deleted.

(売上総損益金額の表示)

(Presentation of Gross Profit or Loss on Sales)

第八十三条 売上高から売上原価を控除した額（売上原価が売上高をこえる場合は、売上原価から売上高を控除した額）は、売上総利益金額又は売上総損失金額として表示しなければならない。

Article 83 The amount obtained by deducting the cost of sales from net sales (where the cost of sales exceeds net sales, the amount obtained by deducting net sales from 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範囲)

(Scope of Selling Expenses and General and Administrative Expenses)

第八十四条 会社の販売及び一般管理業務に関して発生したすべての費用は、販売費及び一般管理費に属するものとする。

Article 84 All expenses that have arisen in relation to the selling operations and general and administrative operations of a company shall be categorized as selling expenses and general and administrative expenses.

(販売費及び一般管理費の表示方法)

(Method of Presenting Selling Expenses and General and Administrative Expenses)

第八十五条 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 85 (1) Selling expenses and general and administrative expenses shall be classified into expense items that are found to be appropriate, and shall be set down under account titles with names that are indicative of said expenses; provided, however, that this shall not preclude said expenses from being set down 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, with the major expense items and amounts thereof entered in the notes.

2 前項ただし書に規定する主要な費目とは、減価償却費及び引当金繰入額（これらの費目のうちその金額が少額であるものを除く。）並びにこれら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五を超える費目をいう。

(2) The major expense items prescribed in the proviso to the preceding paragraph shall be depreciation/amortization expenses and additions to allowances (excluding such expense items that are of a small amount) and any other expense items whose amount exceeds five 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)

第八十六条 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 86 With regard to the research and development expenses included in the general and administrative costs and in the manufacturing expenses for the period, the total amount thereof shall be entered in the notes.

（貸倒償却の表示方法）

(Method of Presenting Bad Debts Written Off)

第八十七条 通常取引に基づいて発生した債権に対する貸倒引当金繰入額又は貸倒損失は、異常なものを除き販売費として、当該費用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。

Article 87 Additions to the allowance for doubtful accounts or bad debt losses on claims that have arisen based on Ordinary Transactions, excluding those that are extraordinary, shall be separately set down, as selling expenses, under an account title with a name that is indicative of said expenses.

（関係会社に係る営業費用の注記）

(Notes on Operating Expenses Related to Associated Companies)

第八十八条 関係会社との取引により発生した商品若しくは原材料の仕入高、委託加工費、不動産賃借料又は経費分担額（関係会社において発生した事業年度中の経費の一定割合を財務諸表提出会社において負担する契約に基づくものをいう。）で、その金額が売上原価と販売費及び一般管理費の合計額の百分の二十を超えるものについては、その金額を注記しなければならない。

Article 88 (1) With regard to the cost of merchandise or raw materials purchased, consignment processing costs, rent expenses on real property, or the Share of Cost (meaning a share of cost under a contract in which the Company Submitting Financial Statements bears a certain proportion of costs that have arisen in an Associated Company during a business year) that has arisen through transactions with Associated Companies in an amount that exceeds twenty percent of the combined total of the cost of sales and the selling expenses and general and administrative expenses, the amount thereof shall be entered in the notes.

2 前項に規定する関係会社との取引により発生した費用で、前項の規定により注記したものの以外のものの金額の合計額が売上原価と販売費及び一般管理費の合計額の百分の二十を超える場合には、その旨及びその金額を注記しなければならない。

(2) Where the total amount of expenses that have arisen through transactions with Associated Companies as prescribed in the preceding paragraph other than those that have been entered in the notes pursuant to the provisions of the preceding paragraph exceeds twenty percent of the combined total of the cost of sales and the selling expenses and general and administrative expenses, an entry to that effect and the amount thereof shall be entered in the notes.

（営業損益金額の表示）

(Presentation of the Amount of Operating Income and Loss)

第八十九条 売上総利益金額から販売費及び一般管理費の合計額を控除した額（販売費及び一般管理費の合計額が売上総利益金額をこえる場合は、販売費及び一般管理費の合計額から売上総利益金額を控除した額）を営業利益金額若しくは営業損失金額として表示し、又は売上総損失金額に販売費及び一般管理費の合計額を加えた額を営業損失金額として表示しなければならない。

Article 89 The amount obtained by deducting the combined total of the selling expenses and general and administrative expenses from the gross profit on sales (where the combined total of the selling expenses and general and administrative expenses exceeds the gross profit on sales, the amount obtained by deducting the gross profit on sales from the combined total of the selling expenses and general and administrative expenses) shall be presented as the amount of operating income or the amount of operating loss, or the amount obtained by adding the combined total of the selling expenses and general and administrative expenses to the gross loss on sales shall be presented as 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)

(Method of Presenting Non-operating Revenues)

第九十条 営業外収益に属する収益は、受取利息（有価証券利息を除く。）、有価証券利息、受取配当金、有価証券売却益、仕入割引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 90 Revenues categorized as non-operating revenues shall be set down under account titles with names that are indicative of said revenues, in accordance with the classifications of interest income (excluding interest on securities), interest on securities, dividends income, gains on the sale of securities, purchase discounts, and others; provided, however, that any revenues whose amounts are not more than ten percent of the total amount of non-operating revenue and that it is found appropriate to presented collectively, may be set down under an account title bearing a name that collectively indicates said revenues.

(関係会社に係る営業外収益の注記)

(Notes on Non-operating Revenue Related to Associated Companies)

第九十一条 営業外収益に属する関係会社との取引により発生した収益で、その金額が営業外収益の総額の百分の十を超えるものについては、その金額を注記しなければならない。

Article 91 (1) With regard to revenue that has arisen through transactions with Associated Companies that is classified as non-operating revenue and whose amount exceeds ten percent of the total amount of non-operating revenues, the amount thereof shall be entered in the notes.

2 前項の規定により注記したもの以外の関係会社に係る収益の合計額が営業外収益の総額の百分の十を超える場合には、その旨及びその金額を注記しなければならない。

(2) Where the total amount of revenue related to Associated Companies other than those entered in the notes pursuant to the provisions of the preceding paragraph exceeds ten percent of the total amount of non-operating revenues, an entry to that effect and the amount thereof shall be set down in the notes.

第九十二条 削除

Article 92 Deleted.

(営業外費用の表示方法)

(Method of Presenting Non-operating Expenses)

第九十三条 営業外費用に属する費用は、支払利息、社債利息、社債発行費償却、創立費償却、開業費償却、貸倒引当金繰入額又は貸倒損失（第八十七条の規定により販売費として記載されるものを除く。）、有価証券売却損、売上割引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 93 Expenses classified as non-operating expenses shall be set down under account titles with names that are indicative of said expenses, in accordance with the classifications of interest expenses, interest on corporate bonds, amortization of bond issuance expenses, amortization of deferred organization expenses, amortization of business commencement expenses, additions to the allowance for doubtful accounts or bad debt losses (excluding those that are entered as selling expenses pursuant to the provisions of Article 87), losses on the sale of securities, sales discounts, and others; provided, however, that any expenses whose amounts are not more than ten percent of the total amount of non-operating expenses and that it is found appropriate to present collectively, may be set down under an account title bearing a name that collectively indicates said expenses.

(関係会社に係る営業外費用の注記)

(Notes on Non-operating Expenses Related to Associated Companies)

第九十四条 営業外費用に属する関係会社との取引により発生した費用で、その金額が営業外費用の総額の百分の十を超えるものについては、その金額を注記しなければならない。

Article 94 (1) With regard to expenses that have arisen through transactions with Associated Companies that are classified as non-operating expenses and whose amount exceeds ten percent of the total amount of non-operating expenses, the amount thereof shall be entered in the notes.

2 前項の規定により注記したもの以外の関係会社に係る費用の合計額が営業外費用の総額の百分の十を超える場合には、その旨及びその金額を注記しなければならない。

(2) Where the total amount of expenses related to Associated Companies other than those entered in the notes pursuant to the provisions of the preceding paragraph exceeds ten percent of the total amount of non-operating expenses, an entry to that effect and the amount thereof shall be entered in the notes.

(経常損益金額の表示)

(Presentation of the Amount of Ordinary Income and Loss)

第九十五条 営業利益金額又は営業損失金額に、営業外収益の金額を加減し、次に営業

外費用の金額を加減した額を、経常利益金額又は経常損失金額として表示しなければならない。

Article 95 The amount obtained by adjusting the amount of operating income or the amount of operating loss first by adding or subtracting the amount of non-operating revenues, and then by adding or subtracting the amount of non-operating expenses shall be presented as the amount of ordinary income or the amount of ordinary loss.

第四節の二 特別利益及び特別損失

Section 4-2 Extraordinary Income and Extraordinary Losses

(特別利益の表示方法)

(Method of Presenting Extraordinary Income)

第九十五条の二 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 95-2 Profits categorized as extraordinary income shall be set down under account titles with names that are indicative of said profits, in accordance with the classifications of gains on a prior period adjustment, gains on the sale of fixed assets, and others; provided, however, that any profits whose amounts are not more than ten percent of the total amount of extraordinary income and that it is found appropriate to present collectively, may be set down under an account title bearing a name that collectively indicates said profits.

(特別損失の表示方法)

(Method of Presenting Extraordinary Losses)

第九十五条の三 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 95-3 Losses categorized as extraordinary losses shall be set down under account titles with names that are indicative of said losses, in accordance with the classifications of losses on a prior period adjustment, losses on the sale of fixed assets, impairment losses, losses on disaster, and others; provided, however, that any losses whose amounts are not more than ten percent of the total amount of extraordinary losses and that it is found appropriate to present collectively, may be set down under an account title bearing a name that collectively indicates said losses.

(減損損失に関する注記)

(Notes on Impairment Losses)

第九十五条の三の二 減損損失を認識した資産又は資産グループ（複数の資産が一体となつてキャッシュ・フローを生み出す場合における当該資産の集まりをいう。以下同じ。）がある場合には、当該資産又は資産グループごとに、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、重要性が乏しい場合には、注記を省略することができる。

Article 95-3-2 Where there are assets or asset groups (meaning groups of multiple assets where said assets collectively produce Cash Flow; the same shall apply hereinafter) for which impairment losses have been recognized, the matters listed in the following items shall be entered in the notes for each of said assets or asset groups; provided, however, that the notes may be omitted where they have little significance:

一 当該資産又は資産グループについて、次に掲げる事項の概要

(i) an outline of the following matters concerning said asset or asset group:

イ 用途

(a) the intended purpose;

ロ 種類

(b) the type;

ハ 場所

(c) the place; and

ニ その他当該資産又は資産グループの内容を理解するために必要と認められる事項がある場合には、その内容

(d) where there are other matters that are found to be necessary for understanding the contents of said asset or asset group, the contents of such matters;

二 減損損失を認識するに至つた経緯

(ii) the circumstances leading up to recognizing the impairment loss;

三 減損損失の金額及び主な固定資産の種類ごとの当該金額の内訳

(iii) the amount of the impairment loss and the breakdown of the amount by major type of fixed asset;

四 資産グループがある場合には、当該資産グループに係る資産をグループ化した方法

(iv) where there is any asset group, the method by which the assets pertaining to said asset group have been grouped; and

五 回収可能価額が正味売却価額の場合にはその旨及び時価の算定方法、回収可能価額が使用価値の場合にはその旨及び割引率

(v) where the recoverable value is the net sales value, an entry to that effect and the method for calculating the market price, and where the recoverable value is the use value, an entry to that effect and the discount rate.

(企業結合に係る特定勘定の取崩益の注記)

(Notes on Gains on the Reversal of Specified Accounts in Relation to a Business Combination)

第九十五条の三の三 企業結合に係る特定勘定の取崩益が生じた場合には、重要性が乏しい場合を除き、内容及び金額を注記しなければならない。

Article 95-3-3 Where there has been a gain on the reversal of specified accounts in relation to Business Combination, the contents and the amount thereof shall be entered in the notes, unless they have little significance.

(当期純損益金額の表示)

(Presentation of the Amount of Net Income or Net Loss for the Period)

第九十五条の四 経常利益金額又は経常損失金額に特別利益の金額を加減し、次に特別損失の金額を加減した額を、税引前当期純利益金額又は税引前当期純損失金額として表示しなければならない。

Article 95-4 The amount obtained by adjusting the amount of ordinary income or the amount of ordinary loss by first adding or subtracting the amount of extraordinary income, and then adding or subtracting the amount of extraordinary losses shall be presented as the amount of net income for the period before taxes or the amount of net loss for the period before taxes.

第九十五条の五 次の各号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、税引前当期純利益金額又は税引前当期純損失金額の次に記載しなければならない。

Article 95-5 (1) The amounts of the items listed in the following items shall be entered under account titles with names that are indicative of the contents thereof, immediately after the amount of net income for the period before taxes or the amount of net loss for the period before taxes:

一 当該事業年度に係る法人税、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 corporate 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) for the relevant business 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 Corporate Tax, etc. (meaning adjustments on the corporate tax, Inhabitants Tax, and Enterprise Tax set forth in the preceding item, which are reported through the application of Tax Effect Accounting).

2 税引前当期純利益金額又は税引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、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。

(2) The amount obtained by adjusting the amount of net income 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 listed in the respective items of the preceding paragraph shall be entered as the amount of net income for the period or the amount of net loss for the period.

- 3 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つ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。

- (3) Where there are taxes paid or taxed refunded due to a correction to or determination, etc. on Corporate Tax, etc., they shall be entered under an account title with a name that is indicative of 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) 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 Income or Loss for the Period)

第九十五条の五の二 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 95-5-2 (1) The per-share amount of net income for the period or per-share amount of net loss for the period, and the basis for calculation of said amount shall be entered in the notes.

- 2 潜在株式調整後一株当たり当期純利益金額（普通株式を取得することができる権利若しくは普通株式への転換請求権又はこれらに準ずる権利が付された証券又は契約（以下「潜在株式」という。）に係る権利の行使を仮定することにより算定した一株当たり当期純利益金額をいう。以下この条において同じ。）及び当該金額の算定上の基礎は、前項の記載の次に記載しなければならない。ただし、潜在株式が存在しない場合、潜在株式調整後一株当たり当期純利益金額が一株当たり当期純利益金額を下回らない場合及び一株当たり当期純損失金額の場合には、その旨を記載し、潜在株式調整後一株当たり当期純利益金額の記載は要しないものとする。

- (2) The Diluted Per-Share Amount of Net Income for the Period (meaning the per-share amount of net income for the period that has been calculated as if the rights comprised of any rights to acquire common shares, rights to request conversion into common shares, or securities or contracts to which rights equivalent thereto are attached (hereinafter referred to as "Potential Shares") have been exercised; hereinafter the same shall apply in this Article) and the basis for calculation of said amount shall be entered immediately after the statement set forth in the preceding paragraph; provided, however, that where no Potential Shares exist, where the Diluted Per-Share Amount of Net Income for the Period is not less than the per-share amount of net income for the

period, or where such amount constitutes the per-share amount of net loss for the period, an entry to that effect shall be made, and the Diluted Per-Share Amount of Net Income for the Period need not be entered.

- 3 当事業年度において株式併合又は株式分割が行われた場合には、次の各号に掲げる事項を記載しなければならない。ただし、前事業年度において、潜在株式が存在しない場合、潜在株式調整後一株当たり当期純利益金額が一株当たり当期純利益金額を下回らない場合及び一株当たり当期純損失金額の場合には、その旨を記載し、前事業年度に係る潜在株式調整後一株当たり当期純利益金額の記載は要しないものとする。

(3) Where any reverse stock split or stock split has been carried out during the current business year, the following matters shall be entered in the notes; provided, however, that where no Potential Shares existed, where the Diluted Per-Share Amount of Net Income for the Period was not less than the Per-Share Amount of Net Income for the Period, or where such amount constituted the Per-Share Amount of Net Loss for the Period in the previous business year, an entry to that effect shall be made, and the Diluted Per-Share Amount of Net Income for the Period pertaining to the previous business year need not be entered:

一 株式併合又は株式分割が行われた旨

(i) the fact that a reverse stock split or a stock split has been carried out; and

二 前事業年度の開始の日に当該株式併合又は株式分割が行われたと仮定した場合における前事業年度に係る一株当たり当期純利益金額又は当期純損失金額及び潜在株式調整後一株当たり当期純利益金額

(ii) what the per-share amount of net income for the period or the per-share amount of net loss for the period, and the Diluted Per-Share Amount of Net Income for the Period pertaining to the previous business year would have been if the reverse stock split or the stock split had occurred on the day of commencement of the previous business year.

- 4 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は、重要な後発事象として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、当事業年度において、潜在株式が存在しない場合、潜在株式調整後一株当たり当期純利益金額が一株当たり当期純利益金額を下回らない場合及び一株当たり当期純損失金額の場合には、その旨を記載し、当事業年度に係る潜在株式調整後一株当たり当期純利益金額の記載は要しないものとする。

(4) Where any reverse stock split or stock split was carried out after the balance sheet date, the following matters shall be entered in the notes as Significant Post-Balance Sheet Events; provided, however, that where no Potential Shares exist, or where the Diluted Per-Share Amount of Net Income for the Period is not less than the Per-Share Amount of Net Income for the Period or where such amount constitutes the Per-Share Amount of Net Loss for the Period in the current business year, an entry to that effect shall be made, and the Diluted Per-Share Amount of Net Income for the Period pertaining to the current

business year need not be entered:

一 株式併合又は株式分割が行われた旨

(i) the fact that a reverse stock split or a stock split has been carried out;

二 前項第二号に掲げる事項（前項ただし書により記載を要しない場合を除く。）

(ii) the matters set forth in item (ii) of the preceding paragraph (excluding where they need not be entered pursuant to the proviso to the preceding paragraph);

三 当事業年度の開始の日に当該株式併合又は株式分割が行われたと仮定した場合における当事業年度に係る一株当たり当期純利益金額又は当期純損失金額及び潜在株式調整後一株当たり当期純利益金額

(iii) what the per-share amount of net income for the period or the per-share amount of net loss and the Diluted Per-Share Amount of Net Income for the Period pertaining to the current business year would be if the reverse stock split or the stock split had occurred on the day of commencement of the current business year.

第五節 雑則

Section 5 Miscellaneous Provisions

（原価差額の表示方法）

(Method of Presenting Cost Variances)

第九十六条 財務諸表提出会社の採用する原価計算方法に基づいて計上される原価差額は、一般に公正妥当と認められる原価計算の基準に従って処理された結果に基づいて、売上原価又はたな卸資産の期末たな卸高に含めて記載しなければならない。ただし、原価性を有しないと認められるものについては、営業外収益若しくは営業外費用として、又は特別利益若しくは特別損失として記載するものとする。

Article 96 The cost variances reported based on the cost accounting method adopted by a Company Submitting Financial Statements shall be entered by including them in the cost of sales or in the ending inventory of inventory assets, based on the results processed in accordance with cost accounting standards that are generally accepted as fair and appropriate; provided, however, that those that are found not to have the characteristic of costs shall be entered as non-operating revenues or non-operating expenses, or as extraordinary income or extraordinary losses.

（のれん及び負ののれんの償却額の表示）

(Presentation of the Amortized Amount of Goodwill or Negative Goodwill)

第九十七条 販売費及び一般管理費に計上されたのれんの償却額と営業外収益に計上された負ののれんの償却額とが生じる場合で、いずれかの金額の重要性が乏しい場合には、これらを相殺して表示することができる。

Article 97 Where there is any amortized amount of goodwill reported under

selling expenses and general and administrative expenses or any amortized amount of negative goodwill reported under non-operating revenues, if either of these amounts is of little significance, the amount obtained by offsetting one against the other may be presented.

(引当金繰入額の区分表示)

(Separate Presentation of Additions to Allowances)

第九十八条 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。

Article 98 Additions to allowances shall be set down separately under account titles with names that are indicative of the purposes of said allowances' establishment and of the fact that they indicate additions to said allowances.

(特別法上の準備金等の繰入額又は取崩額)

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

第九十八条の二 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 98-2 If there has been an addition to or reversal of a Reserve, etc., the amount of the addition or reversal shall be set down as an extraordinary loss or extraordinary income under an account title with a name that is indicative of the fact that the amount results from said addition or reversal.

第四章 株主資本等変動計算書

Chapter IV Statement of Changes in Shareholders' Equity, etc.

第一節 総則

Section 1 General Provisions

(株主資本等変動計算書の記載方法)

(Method of Entering Information in Statements of Changes in Shareholders' Equity)

第九十九条 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 99 (1) The method of entering information in statements of changes in shareholders' equity shall be in accordance with the provisions of this Chapter.

2 株主資本等変動計算書は、様式第四号により記載するものとする。

(2) Information shall be entered in statements of changes in shareholders' equity in accordance with Form No. 4.

(株主資本等変動計算書の区分表示)

(Separate Presentation in Statements of Changes in Shareholders' Equity)

第一百条 株主資本等変動計算書は、株主資本、評価・換算差額等及び新株予約権に分類

して記載しなければならない。

Article 100 (1) Information shall be entered in statements of changes in shareholders' equity by classifying it into shareholders' equity, valuation and translation adjustments, and share options.

2 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、前事業年度末及び当事業年度末の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いなければならない。

(2) Information in a statement of changes in shareholders' equity shall be classified into appropriate items, and shall be set down under account titles with names that are indicative of said items. Said items and account titles shall be consistent with the items and account titles in the net asset section of the balance sheet at the end of the previous business year and at the end of the current business year.

第二節 株主資本

Section 2 Shareholders' Equity

第一百一条 株主資本は、前事業年度末残高、当事業年度変動額及び当事業年度末残高に区分して記載しなければならない。

Article 101 (1) Shareholders' equity shall be entered by classifying it into the balance at the end of the previous business year, the amount of changes during the current business year, and the balance at the end of the current business year.

2 株主資本に記載される科目の当事業年度変動額は、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 business year for the account titles entered under shareholders' equity shall be entered for each cause of those changes.

3 剰余金の配当は、その他資本剰余金又はその他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 Other Capital Surpluses or other retained earnings.

4 当期純利益金額又は当期純損失金額は、その他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 income for the period or the amount of net loss for the period shall be presented as a cause of changes in other retained earnings.

第一百二条 その他利益剰余金は、第一百条第二項の規定にかかわらず、科目ごとの記載に代えて、その他利益剰余金の合計額を前事業年度末残高、当事業年度変動額及び当事業年度末残高に区分して記載することができる。この場合には、科目ごとのそれぞれの金額を注記するものとする。

Article 102 Notwithstanding the provisions of Article 100, paragraph (2), other retained earnings may be entered by classifying the total amount of other retained earnings into the balance at the end of the previous business year, the amount of changes during the current business year, and the balance at the end of the current business year, in lieu of entering them for each account title. In this case, the respective amounts for each account title shall be entered in the notes.

第三節 評価・換算差額等

Section 3 Valuation and Translation Adjustments

第百三条 評価・換算差額等は、前事業年度末残高、当事業年度変動額及び当事業年度末残高に区分して記載しなければならない。

Article 103 (1) Valuation and translation adjustments shall be entered by classifying them into the balance at the end of the previous business year, the amount of changes during the current business year, and the balance at the end of the current business year.

2 評価・換算差額等に記載される科目は、当事業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 entered under valuation and translation adjustments, the amount of changes during the current business year shall be entered collectively; provided, however, that this shall not preclude such amount from being entered or set down in the notes for each major cause of the changes.

第百四条 評価・換算差額等は、第百条第二項の規定にかかわらず、科目ごとの記載に代えて、評価・換算差額等の合計額を前事業年度末残高、当事業年度変動額及び当事業年度末残高に区分して記載することができる。この場合には、科目ごとのそれぞれの金額を注記するものとする。

Article 104 Notwithstanding the provisions of Article 100, paragraph (2), valuation and translation adjustments may be entered by classifying the total amount of valuation and translation adjustments into the balance at the end of the previous business year, the amount of changes during the current business year, and the balance at the end of the current business year, in lieu of entering them for each account title. In this case, the respective amounts for each account title shall be entered in the notes.

第四節 新株予約権

Section 4 Share Options

第百五条 新株予約権は、前事業年度末残高、当事業年度変動額及び当事業年度末残高

に区分して記載しなければならない。

Article 105 (1) Share options shall be entered by classifying them into the balance at the end of the previous business year, the amount of changes during the current business year, and the balance at the end of the current business year.

2 新株予約権の当事業年度変動額は、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 business year for share options shall be entered collectively; provided, however, that this shall not preclude such amount from being entered or set forth in the notes for each major cause of the changes.

第五節 注記事項

Section 5 Matters to Be Entered in the Notes

(発行済株式に関する注記)

(Notes on Issued Shares)

第百六条 発行済株式の種類及び総数については、次の各号に掲げる事項を注記しなければならない。

Article 106 (1) With regard to the classes and the total number of issued shares, the following matters shall be entered in the notes:

一 発行済株式の種類ごとに、前事業年度末及び当事業年度末の発行済株式総数並びに当事業年度に増加又は減少した発行済株式数

(i) the total number of issued shares at the end of the previous business year and at the end of the current business year, and the number of issued shares that increased or decreased during the current business year, for each class of issued shares; and

二 発行済株式の種類ごとの変動事由の概要

(ii) an outline of the cause of the changes for each class of issued shares.

2 前項に掲げる事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(2) The matters set forth in the preceding paragraph need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

(自己株式に関する注記)

(Notes on Treasury Shares)

第百七条 自己株式の種類及び株式数については、次の各号に掲げる事項を注記しなければならない。

Article 107 With regard to the classes and the total number of Treasury Shares, the following matters shall be entered in the notes:

一 自己株式の種類ごとに、前事業年度末及び当事業年度末の自己株式数並びに当事業年度に増加又は減少した自己株式数

(i) the total number of Treasury Shares at the end of the previous business year and at the end of the current business year, and the number of Treasury Shares that increased or decreased during the current business year, for each class of Treasury Shares; and

二 自己株式の種類ごとの変動事由の概要

(ii) an outline of the cause of the changes for each class of Treasury Shares.

(新株予約権等に関する注記)

(Notes on Share Options, etc.)

第百八条 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 108 (1) With regard to share options, the following matters shall be entered in the notes:

一 新株予約権の目的となる株式の種類

(i) the classes 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 新株予約権の事業年度末残高

(iii) the balance of share options at the end of the business 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) Where share options have been granted as Stock Options or Share Options in the Company, the matters set forth in items (i) and (ii) of the preceding paragraph need not be entered.

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事業年度末及び当事業年度末の数、当事業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、当事業年度末の発行済株式総数（自己株式を保有しているときは、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 entered by entering the number of shares subject to the share options at the end of the previous business year and at the end of the current business year, the number of shares that increased or decreased during the current business year, and an outline of the cause for changes, for each class of shares subject to the share option; provided, however, that the notes may be omitted where the number of shares that would increase if the share options were to be 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 current business year.

4 前三項の規定は、自己新株予約権について準用する。

(4) The provisions of the preceding three paragraphs shall apply mutatis mutandis to treasury share options.

5 第一項から前項までに定める事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(5) The matters specified in paragraph (1) through the preceding paragraph need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

(配当に関する注記)

(Notes on Dividends)

第百九条 配当については、次の各号に掲げる事項を注記しなければならない。

Article 109 (1) With regard to dividends, the following matters shall be entered in the notes:

一 配当財産が金銭の場合には、株式の種類ごとの配当金の総額、一株当たり配当額、基準日及び効力発生日

(i) where the dividend property is money, the total amount of dividends, the amount of dividends per-share, the reference date, and the effective date for each class of shares;

二 配当財産が金銭以外の場合には、株式の種類ごとの配当財産の種類及び帳簿価額（剰余金の配当をした日においてその時の時価を付した場合にあつては、当該時価を付した後の帳簿価額）、一株当たり配当額、基準日並びに効力発生日

(ii) where the dividend property is property other than money, the type and the book value (where, on the date of the dividend of surplus, the property was priced at the market price as of said date, this shall be the book value after pricing the property at said market price) of the dividend property, the amount of dividends per-share, the reference date, and the effective date for each class of shares; and

三 基準日が当事業年度に属する配当のうち、配当の効力発生日が翌事業年度となるものについては、配当の原資及び前二号に準ずる事項

(iii) with regard to a dividend with a reference date that belongs to the current business year and with an effective date that will belong to the following business year, the dividend's financial source and the matters equivalent to those set forth in the preceding two items.

2 前項に掲げる事項は、財務諸表提出会社が連結財務諸表を作成している場合には、記載することを要しない。

(2) The matters set forth in the preceding paragraph need not be entered where a Company Submitting Financial Statements prepares Consolidated Financial Statements.

第六節 雑則

Section 6 Miscellaneous Provisions

第百九条の二 指定法人が、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 109-2 Where a Designated Juridical Person prepares an entry of changes in shareholders' equity, if it is found inappropriate to enter matters pursuant to this Ordinance, said Designated Juridical Person may enter matters in an equivalent manner as under the provisions of laws, regulations, or Rules applicable to its Financial Statements.

第五章 キャッシュ・フロー計算書

Chapter V Cash Flow Statements

第一節 総則

Section 1 General Provisions

(キャッシュ・フロー計算書の記載方法)

(Method of Entering Information in Cash Flow Statements)

第百十条 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 110 (1) The method of entering information in a Cash Flow statement shall be in accordance with the provisions of this Chapter.

2 キャッシュ・フロー計算書は、様式第五号又は第六号により記載するものとする。

(2) A Cash Flow statement shall be presented in accordance with Form No. 5 or Form No. 6.

(キャッシュ・フロー計算書の作成の対象)

(Companies Subject to the Preparation of a Cash Flow Statement)

第百十一条 キャッシュ・フロー計算書は、連結財務諸表を作成していない会社が作成するものとする。

Article 111 A Cash Flow statement shall be prepared by a company that does not prepare Consolidated Financial Statements.

(キャッシュ・フロー計算書の表示区分)

(Separate Presentation in a Cash Flow Statement)

第百十二条 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 112 In a Cash Flow statement, Cash Flow conditions shall be entered 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) increases or decreases 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 キャッシュ・フロー計算書の記載方法

Section 2 Method of Entering Information in a Cash Flow Statement

(営業活動によるキャッシュ・フローの表示方法)

(Method of Presenting Cash Flows from Operating Activities)

第百十三条 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 113 In the class of Cash Flows from operating activities set forth in item (i) of the preceding Article, the Cash Flows from transactions that were subject to the calculation of operating income or operating loss and Cash Flows from transactions other than investment activities and financing activities shall be set down under account titles with names that are indicative of the contents thereof, in either of the following ways; provided, however, that such Cash Flows that are of small amounts and that it is found appropriate to present collectively may be set down collectively under an account title bearing 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) by classifying such Cash Flows into operating income, payments for the purchase of raw materials or merchandise, payment of personnel expenses, and other items that are found appropriate, and presenting the total amount of Cash Flow for each major transaction; or

二 税引前当期純利益金額又は税引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) by presenting the amount obtained by adding or subtracting the following items to or from the amount of net income for the period before taxes or the amount of net loss for the period before taxes:

イ 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 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 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 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)

(Method of Presenting Cash Flows from Investment Activities)

第百十四条 第百十二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 114 In the class of Cash Flows from investment activities set forth in Article 112(ii), payments for the acquisition of securities (excluding Cash Equivalents, etc.; hereinafter the same shall apply in this Article), proceeds from the sale of securities, payments for the acquisition of tangible fixed assets, proceeds from the sale of tangible fixed assets, payments for the acquisition of investment securities, proceeds from the sale of investment securities, loan payments, proceeds from the collection of loans, and any other Cash Flows from investment activities shall be set down under account titles with names that are indicative of the contents thereof, through a method whereby the total amount of Cash Flows is presented for each major transaction; provided, however, that such Cash Flows that are of small amounts and that it is found appropriate to present collectively may be set down collectively under an

account title bearing an appropriate name.

(財務活動によるキャッシュ・フローの表示方法)

(Method of Presenting Cash Flows from Financing Activities)

第百十五条 第百十二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 115 In the class of Cash Flows from financing activities set forth in Article 112, item (iii), proceeds from short-term borrowings, payments for the repayment of short-term borrowings, proceeds from long-term borrowings, payments for the repayment of long-term borrowings, proceeds from the issuance of corporate bonds, payments for the redemption of corporate bonds, proceeds from the issuance of shares, payments for the acquisition of Treasury Shares, and any other Cash Flows from financing activities shall be set down under account titles with names that are indicative of the contents thereof, through a method whereby the total amount of Cash Flow is presented for each major transaction; provided, however, that such Cash Flows that are of small amounts and that it is found appropriate to present collectively may be set down collectively under an account title bearing 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 for Cash and Cash Equivalents)

第百十六条 第百十二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 116 (1) In the classification of translation adjustments for cash and Cash Equivalents as set forth in Article 112, item (iv), the difference that occurs from conversion of foreign currency Funds into yen shall be entered.

2 第百十二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 classification of increases or decreases in cash and Cash Equivalents as set forth in Article 112, item (v), the amount obtained by adding or subtracting the difference that occurs from the conversion of foreign currency Funds into yen as 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 entered.

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)

(Method of Presenting Cash Flows from Interests and Dividends)

第百十七条 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 117 Cash Flows pertaining related to interests and dividends shall be entered in either of the following ways:

一 利息及び配当金の受取額並びに利息の支払額は第百十二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) by entering the amount of interest and dividends received and the amount of interest paid under the classification of Cash Flows from operating activities set forth in Article 112, item (i) and entering the amount of dividends paid under the classification 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百十二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) by entering the amount of interest and dividends received under the class of Cash Flows from investment activities set forth in Article 112, item (ii) and entering the amount of interest and dividends paid under the class of Cash Flows from financing activities set forth in item (iii) of that Article.

(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・フローの表示方法)

(Method of Presenting Cash Flows from a Takeover or Transfer of Business or a Merger, etc. That Has Cash or Cash Equivalents as the Consideration)

第百十八条 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・フローは、第百十二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 118 Cash Flows from a takeover or transfer of business or a merger, etc. that has cash or Cash Equivalents as the consideration shall be set down under an account title with a name that is indicative of the contents thereof, under the classification of Cash Flow from investment activities as set forth in Article 112, item (ii).

(キャッシュ・フロー計算書に関する注記事項)

(Matters Entered in the Notes in a Cash Flow Statement)

第百十九条 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、第二号に掲げる事項については、同号に規定す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 119 (1) The following matters shall be entered in the notes in a Cash Flow statement; provided, however, that the notes may be omitted for the matters set forth in item (ii) where the amount of assets or liabilities prescribed in that item is of little significance:

一 現金及び現金同等物の期末残高と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 the balance sheet;

二 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

(ii) where there has been a takeover or transfer of business or a merger, etc. that had cash or Cash Equivalents as the consideration, a major breakdown of the assets and liabilities that have increased or decreased as a result of such takeover or transfer of business or such merger, etc.; and

三 重要な非資金取引の内容

(iii) the contents of significant non-cash transactions.

2 前項第三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、翌事業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 (iii) of the preceding paragraph means the exercise of share options attached to corporate bonds with share options in exchange for redemption of the corporate bonds, acquisition of assets (excluding cash and Cash Equivalents) through the issuance, etc. of shares, a merger, or any other transactions that do not involve any increase or decrease in funds, and that have significant influence on Cash Flow in and/or after the following business year.

第六章 附属明細表

Chapter VI Supplementary Schedules

(附属明細表の記載方法)

(Method of Entering Information in a Supplementary Schedule)

第百二十条 附属明細表の記載方法は、本章の定めるところによる。

Article 120 The method of entering information in a supplementary schedule

shall be in accordance with the provisions of this Chapter.

(附属明細表の種類)

(Types of Supplementary Schedules)

第百二十一条 附属明細表の種類は、次に掲げるものとする。ただし、財務諸表提出会社が連結財務諸表を作成している場合には、第三号、第四号及び第六号に掲げる附属明細表については、作成を要しない。

Article 121 (1) The types of supplementary schedules shall be as follows; provided, however, that the supplementary schedules set forth in items (iii), (iv), and (vi) need not be prepared where a Company Submitting Financial Statements prepares Consolidated Financial Statements:

一 有価証券明細表

(i) a schedule of securities;

二 有形固定資産等明細表

(ii) a schedule of tangible fixed assets, etc.

三 社債明細表

(iii) a schedule of corporate bonds;

四 借入金等明細表

(iv) a schedule of borrowings, etc.;

五 引当金明細表

(v) a schedule of allowances; and

六 資産除去債務明細表

(vi) a schedule of Asset Retirement Obligations.

2 前項各号の附属明細表の様式は、様式第七号から第十二号までに定めるところによる。

(2) The forms for the supplementary schedules set forth in the items of the preceding paragraph shall be in accordance with Form No. 7 through Form No. 12.

(特定事業を営む会社の附属明細表)

(Supplementary Schedules to be Submitted by a Company Engaged in a Specified Business)

第百二十二条 別記事業を営む株式会社又は指定法人のうち次の各号に掲げるものが法の規定により提出する附属明細表の用語、様式及び作成方法は、当該各号の定めるところによる。ただし、当該株式会社又は指定法人が連結財務諸表を作成している場合には、前条第一項第三号、第四号及び第六号に掲げる附属明細表又はこれらに相当する附属明細表については、作成を要しない。

Article 122 The terminology, forms, and preparation methods for supplementary schedules that are to be submitted, pursuant to the provisions of the Act, by the stock companies or Designated Juridical Persons engaged in a Separately Indicated Business that are listed in the following items shall be in accordance

with the provisions of each of those items; provided, however, that the supplementary schedules set forth in paragraph (1), items (iii), (iv), and (vi) of the preceding Article and supplementary schedules equivalent thereto need not be prepared where said stock company or Designated Juridical Person prepares Consolidated Financial Statements:

一 建設業法施行規則（昭和二十四年建設省令第十四号）、造船業財務諸表準則（昭和二十六年運輸省告示第二百五十四号）、金融商品取引業等に関する内閣府令（平成十九年内閣府令第五十二号）、鉄道事業会計規則又は自動車道事業会計規則の適用を受ける株式会社については、前条第一項各号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(i) a stock company subject to the application of the Ordinance for Enforcement of the Construction Business Act (Ordinance of the Ministry of Construction No. 14 of 1949), the Rules on Financial Statements in the Shipbuilding Industry (Public Notice of the Ministry of Transport No. 254 of 1951), the Cabinet Office Ordinance on Financial Instruments Services, etc. (Cabinet Office Ordinance No. 52 of 2007), the Ordinance on Accounting in the Railway Industry, or the Ordinance on Accounting in the Motorway Industry shall prepare the supplementary schedules listed in the items of paragraph (1) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article;

二 銀行法施行規則（昭和五十七年大蔵省令第十号）、長期信用銀行法施行規則（昭和五十七年大蔵省令第十三号）、経済産業省・財務省・内閣府関係株式会社商工組合中央金庫法施行規則（平成二十年内閣府・財務省・経済産業省令第一号）、株式会社日本政策金融公庫の会計に関する省令（平成二十年財務省・厚生労働省・農林水産省・経済産業省令第三号）又は株式会社日本政策投資銀行の会計に関する省令（平成二十年財務省令第六十号）の適用を受ける株式会社及び農林中央金庫法施行規則（平成十三年内閣府・農林水産省令第十六号）、協同組合による金融事業に関する法律施行規則（平成五年大蔵省令第十号）、信用金庫法施行規則（昭和五十七年大蔵省令第十五号）又は労働金庫法施行規則（昭和五十七年大蔵省・労働省令第一号）の適用を受ける指定法人については、前条第一項第二号から第六号までに掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(ii) a stock company subject to the application of the Ordinance for Enforcement of the Banking Act (Ordinance of the Ministry of Finance No. 10 of 1982), the Ordinance for Enforcement of the Long-Term Credit Bank Act (Ordinance of the Ministry of Finance No. 13 of 1982), the Ordinance for Enforcement of the Shoko Chukin Bank Limited Act Related to the Ministry of Economy, Trade and Industry, the Ministry of Finance, and the Cabinet Office (Ordinance of the Cabinet Office, the Ministry of Finance, and the Ministry of Economy, Trade and Industry No. 1 of 2008), the Ministerial Ordinance on Accounting at the Japan Finance Corporation (Ordinance of the Ministry of Finance, the Ministry of Health, Labour and Welfare, the

Ministry of Agriculture, Forestry and Fisheries, and the Ministry of Economy, Trade and Industry No. 3 of 2008), or Ministerial Ordinance on Accounting at the Development Bank of Japan Inc. (Ordinance of the Ministry of Finance No. 60 of 2008) and Designated Juridical Persons subject to the application of the Ordinance for Enforcement of the Norinchukin Bank Act (Ordinance of the Cabinet Office and the Ministry of Agriculture, Forestry and Fisheries No. 16 of 2001), the Ordinance for Enforcement of the Act on Financial Services by Cooperatives (Ordinance of the Ministry of Finance No. 10 of 1993), the Ordinance for Enforcement of the Shinkin Bank Act (Ordinance of the Ministry of Finance No. 15 of 1982), or the Ordinance for Enforcement of the Labor Bank Act (Ordinance of the Ministry of Finance and the Ministry of Labour No. 1 of 1982) shall prepare the supplementary schedules listed in paragraph (1), items (ii) to (vi) inclusive of the preceding Article in accordance with the forms specified in paragraph (2) of that Article;

三 海運企業財務諸表準則（昭和二十九年運輸省告示第四百三十一号）の適用を受ける株式会社については、同準則に定める海運業収益及び費用明細表を作成するとともに、前条第一項各号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(iii) a stock company subject to the application of the Rules on Financial Statements in the Shipping Industry (Public Notice of the Ministry of Transport No. 431 of 1954) shall prepare a schedule of shipping revenues and expenses specified by those Rules, as well as preparing the supplementary schedules listed in the items of paragraph (1) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article;

四 公共工事の前払金保証事業に関する法律施行規則（昭和二十七年建設省令第二十三号）の適用を受ける株式会社については、同令に定める別表中の有価証券明細表及び信託有価証券明細表を作成するとともに、前条第一項第二号から第六号までに掲げる附属明細表を同条第二項に定める様式により作成するものとする。ただし、有価証券明細表及び信託有価証券明細表に記載する有価証券の種類及び銘柄については、株式は発行会社の事業の種類別に、その他のものは法第二条第一項に規定する有価証券の種類別に要約して記載することができる。

(iv) a stock company subject to the application of the Ordinance for Enforcement of the Act on Guaranty Service Related to Advance Payment of Public Works (Ordinance of the Ministry of Construction No. 23 of 1952) shall prepare a schedule of securities and a schedule of trust securities specified by that Ordinance, as well as preparing the supplementary schedules listed in paragraph (1), items (ii) to (vi) inclusive of the preceding Article in accordance with the forms specified in paragraph (2) of that Article; provided, however, that the classes and names of securities entered in the schedule of securities and the schedule of trust securities may be entered by summarizing them by the type of business of the issuing

companies in the case of shares, and may be entered by summarizing them by the classes of securities prescribed in Article 2, paragraph (1) of the Act in the case of any other securities;

五 保険業法施行規則（平成八年大蔵省令第五号）の適用を受ける株式会社又は指定法人については、同令に定める書式による事業費明細表を作成するとともに、前条第一項第二号から第六号までに掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(v) a stock company or a Designated Juridical Person subject to the application of the Ordinance for Enforcement of the Insurance Business Act (Ordinance of the Ministry of Finance No. 5 of 1996) shall prepare a schedule of business expenses in accordance with the format specified by that Ordinance, as well as prepare the supplementary schedules listed in paragraph (1), items (ii) to (vi) inclusive of the preceding Article in accordance with the forms specified in paragraph (2) of that Article;

六 電気通信事業会計規則の適用を受ける株式会社については、同令に規定する附属明細表のうち次に掲げるものを作成するとともに、前条第一項第四号及び第六号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(vi) a stock company subject to the application of the Ordinance on Accounting in Telecommunications Services shall prepare, from among the supplementary schedules prescribed in that Ordinance, those listed below, as well as preparing the supplementary schedules set forth in paragraph (1), items (iv) and (vi) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article:

イ 固定資産等明細表

(a) a schedule of fixed assets, etc.;

ロ 有価証券明細表

(b) a schedule of securities;

ハ 社債明細表

(c) a schedule of corporate bonds; and

ニ 引当金明細表

(d) a schedule of allowances;

六の二 ガス事業会計規則の適用を受ける株式会社については、同令に規定する附属明細表のうち次に掲げるものを作成するとともに、前条第一項第三号、第四号及び第六号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(vi)-2 a stock company subject to the application of the Ordinance on Accounting at Gas Utilities shall prepare, from among the supplementary schedules prescribed in that Ordinance, those listed below, as well as preparing the supplementary schedules set forth in paragraph (1), items (iii), (iv) and (vi) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article:

イ 固定資産等明細表

- (a) a schedule of fixed assets, etc.;
 - ロ 有価証券明細表
 - (b) a schedule of securities; and
 - ハ 引当金明細表
 - (c) a schedule of allowances;
- 七 電気事業会計規則の適用を受ける株式会社については、同令に規定する附属明細表のうち次に掲げるものを作成するとともに、前条第一項第六号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。
- (vii) a stock company subject to the application of the Ordinance on Accounting at Electric Utilities shall prepare, from among the supplementary schedules prescribed in that Ordinance, those listed below, as well as preparing the supplementary schedules set forth in paragraph (1), item (vi) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article:
 - イ 固定資産期中増減明細表
 - (a) a schedule of changes in fixed assets during the period;
 - ロ 固定資産期中増減明細表（無形固定資産再掲）
 - (b) a schedule of changes in fixed assets during the period (intangible fixed assets);
 - ハ 減価償却費等明細表
 - (c) a schedule of depreciation/amortization expenses, etc.;
 - ニ 長期投資及び短期投資明細表
 - (d) a schedule of long-term investments and short-term investments;
 - ホ 社債明細表
 - (e) a schedule of corporate bonds;
 - ヘ 借入金、長期未払債務、リース債務、雑固定負債及びコマーシャル・ペーパー明細表
 - (f) a schedule of borrowings, long-term accrued liabilities, lease obligations, other fixed liabilities, and commercial papers; and
 - ト 引当金明細表
 - (g) a schedule of allowances;
- 八 特定目的会社の計算に関する規則（平成十八年内閣府令第四十四号）の適用を受ける特定目的会社については、前条第一項各号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。ただし、同条第一項第二号に掲げる附属明細表を同条第二項に定める様式により作成する場合には、特定資産（資産流動化法第二条第一項に規定する特定資産をいう。以下この号及び次条第一号において同じ。）をその内容に含めて特定資産及び有形固定資産等明細表として作成するものとする。
- (viii) a Special Purpose Company subject to the application of the Ordinance on Accounting at Special Purpose Companies (Cabinet Office Ordinance No. 44 of 2006) shall prepare the supplementary schedules set forth in the items of

paragraph (1) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article; provided, however, that where the supplementary schedule set forth in paragraph (1), item (ii) of that Article is prepared in accordance with the form specified in paragraph (2) of that Article, it shall be prepared by including Specific Assets (meaning the specific assets prescribed in Article 2, paragraph (1) of the Asset Securitization Act; hereinafter the same shall apply in this item and item (i) of the following Article), as a schedule of Specific Assets and tangible fixed assets, etc.;

九 投資法人の計算に関する規則（平成十八年内閣府令第四十七号）の適用を受ける投資法人については、同令に定める様式による有価証券明細表、デリバティブ取引及び為替予約取引の契約額等及び時価の状況表、不動産等明細表のうち総括表、その他特定資産（投資信託及び投資法人に関する法律（昭和二十六年法律第百九十八号）第二条第一項に規定する特定資産をいう。次条第二号において同じ。）の明細表、投資法人債明細表並びに借入金明細表を作成するものとする。

(ix) an investment corporation subject to the application of the Ordinance on Accounting at Investment Corporations (Cabinet Office Ordinance No. 47 of 2006) shall prepare a schedule of securities, a table of the status of contract amounts, etc. and market prices for Derivative Transactions and forward exchange transactions, the summary table included in the schedule of real property, etc., a schedule of Other Specific Assets (meaning specific assets defined in Article 2, paragraph (1) of the Act on Investment Trusts and Investment Corporations (Act No. 198 of 1951); the same shall apply in item (ii) of the following Article), a schedule of investment corporation bonds, and a schedule of borrowings in accordance with the forms specified by that Ordinance;

十 特定金融会社等の会計の整理に関する内閣府令の適用を受ける株式会社又は指定法人については、前条第一項各号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。ただし、前各号に掲げる株式会社又は指定法人に該当する場合には、当該各号に規定するところにより作成するものとする。

(x) a stock company or a Designated Juridical Person subject to the application of the Cabinet Office Ordinance on Accounting Methods at Specified Finance Companies, etc. shall prepare the supplementary schedules set forth in the items of paragraph (1) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article; provided, however, that where it is any of the stock companies or Designated Juridical Persons set forth in the preceding items, it shall prepare supplementary schedules in accordance with the provisions of such items;

十一 高速道路事業等会計規則の適用を受ける株式会社については、同令に規定する附属明細表のうち固定資産等明細表並びに社債、長期借入金及び短期借入金の増減明細表を作成するとともに、前条第一項第一号、第五号及び第六号に掲げる附属明

細表を同条第二項に定める様式により作成するものとする。

(xi) a stock company subject to the application of the Ordinance on Accounting in the Expressway Industry, etc. shall prepare, from among the supplementary schedules prescribed in that Ordinance, a schedule of fixed assets, etc. and a schedule of changes in corporate bonds, long-term borrowings, and short-term borrowings, as well as preparing the supplementary schedules set forth in paragraph (1), item (i), paragraphs (v) and (vi) of the preceding Article in accordance with the forms specified in paragraph (2) of that Article;

十二 社会医療法人債を発行する社会医療法人の財務諸表の用語、様式及び作成方法に関する規則の適用を受ける医療法人については、同令に規定する附属明細表のうち次に掲げるものを作成するとともに、前条第一項第六号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(xii) a medical care corporation subject to the application of the Ordinance on the Terminology, Forms, and Preparation Methods of the Financial Statements of Social Medical Care Corporations That Issue Social Medical Care Corporation Bonds shall prepare, from among the supplementary schedules prescribed in that Ordinance, those listed below, as well as preparing the supplementary schedule set forth in paragraph (1), item (vi) of the preceding Article in accordance with the form specified in paragraph (2) of that Article:

イ 有価証券明細表

(a) a schedule of securities;

ロ 有形固定資産等明細表

(b) a schedule of tangible fixed assets, etc.;

ハ 社会医療法人債明細表

(c) a schedule of social medical care corporation bonds;

ニ 借入金等明細表

(d) a schedule of borrowings, etc.; and

ホ 引当金明細表

(e) a schedule of allowances; and

十三 有価証券発行学校法人の財務諸表の用語、様式及び作成方法に関する規則の適用を受ける学校法人等（私立学校法（昭和二十四年法律第二百七十号）第三条に規定する学校法人又は同法第六十四条第四項に規定する法人をいう。別記第二十一号において同じ。）については、同令に規定する附属明細表のうち次に掲げるものを作成するとともに、前条第一項第六号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。

(xiii) an Incorporated Educational Institution, etc. (meaning an incorporated educational institution as prescribed in Article 3 of the Private Schools Act (Act No. 270 of 1949) and a juridical person as prescribed in Article 64, paragraph (4) of that Act; the same shall apply in Appended List No. 21)

subject to the application of the Ordinance on the Terminology, Forms, and Preparation Methods of the Financial Statements of Incorporated Educational Institutions That Issue Securities shall prepare, from among the supplementary schedules prescribed in that Ordinance, those listed below, as well as preparing the supplementary schedule set forth in paragraph (1), item (vi) of the preceding Article in accordance with the form specified in paragraph (2) of that Article:

- イ 有形固定資産等明細表
- (a) a schedule of tangible fixed assets, etc.;
- ロ 有価証券明細表
- (b) a schedule of securities;
- ハ 特定資産明細表
- (c) a schedule of specific assets;
- ニ 学校債明細表
- (d) a schedule of school bonds;
- ホ 借入金等明細表
- (e) a schedule of borrowings, etc.; and
- ヘ 引当金明細表
- (f) a schedule of allowances.

(特定信託財産の附属明細表)

(Supplementary Schedule of Special Trust Property)

第二百二十三条 特定信託財産の附属明細表の用語、様式及び作成方法は、次の各号の定めるところによる。

Article 123 The terminology, forms, and preparation methods for a supplementary schedule of Special Trust Property shall be in accordance with the provisions of the following items:

一 特定目的信託財産計算規則の適用を受ける特定信託財産については、第二百一十一条第一項各号に掲げる附属明細表を同条第二項に定める様式により作成するものとする。ただし、同条第一項第二号に掲げる附属明細表を同条第二項に定める様式により作成する場合には、特定資産をその内容に含めて特定資産及び有形固定資産等明細表として作成するものとする。

- (i) with regard to Special Trust Property subject to the application of the Special Purpose Trust Property Accounting Ordinance, the supplementary schedules listed in the items of Article 121, paragraph (1) shall be prepared in accordance with the forms specified in paragraph (2) of that Article; provided, however, that where the supplementary schedule set forth in paragraph (1), item (ii) of that Article is prepared in accordance with the form specified in paragraph (2) of that Article, it shall be prepared as a schedule of Specific Assets and tangible fixed assets, etc., by including Specific Assets; and

二 投資信託財産計算規則の適用を受ける特定信託財産については、投資信託財産計算規則に定める様式による有価証券明細表、デリバティブ取引及び為替予約取引の契約額等及び時価の状況表、不動産等明細表、その他特定資産の明細表及び借入金明細表を作成するものとする。

(ii) with regard to Special Trust Property subject to the application of the Investment Trust Property Accounting Ordinance, a schedule of securities, a table of the status of contract amounts, etc. and market prices of Derivative Transactions and forward exchange transactions, a schedule of real property, etc., a schedule of Other Specific Assets, and a schedule of borrowings shall be prepared in accordance with the forms specified by the Investment Trust Property Accounting Ordinance.

(附属明細表の作成の省略)

(Omission of Preparation of Supplementary Schedules)

第二百二十四条 有価証券の金額が資産の総額の百分の一以下である場合には、第二十一条第一項第一号の附属明細表の作成を省略することができる。

Article 124 Where the amount of securities is not more than one percent of the total amount of assets, preparation of the supplementary schedule set forth in Article 121, paragraph (1), item (i) may be omitted.

第二百五条 当該事業年度末及び直前事業年度末における短期借入金、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（社債を除く。）の金額が当該各事業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、第二十一条第一項第四号の附属明細表の作成を省略することができる。

Article 125 Where the amounts of short-term borrowings, long-term borrowings, lease obligations, and other liabilities at the end of the relevant business year and those at the end of the immediately preceding business year which require payment of interest (excluding corporate bonds) are not more than one percent of the combined total of liabilities and net assets at the end of the respective business years, preparation of the supplementary schedule set forth in Article 121, paragraph (1), item (iv) may be omitted.

第二百五条の二 当該事業年度末及び直前事業年度末における資産除去債務の金額が当該各事業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、第二十一条第一項第六号の附属明細表の作成を省略することができる。

Article 125-2 Where the amount of Asset Retirement Obligations at the end of the relevant business year and that at the end of the immediately preceding business year is not more than one percent of the combined total of liabilities and net assets at the end of the respective business years, preparation of the supplementary schedule set forth in Article 121, paragraph (1), item (vi) may be omitted.

第二百二十六条 第二百二十四条及び第二百五条の規定により附属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。

Article 126 Where the preparation of any supplementary schedule has been omitted pursuant to the provisions of Article 124 or Article 125, an entry to that effect shall be set down in the notes.

第七章 外国会社の財務書類

Chapter VII Foreign Companies' Financial Documents

(外国会社の財務書類の作成基準)

(Standards for the Preparation of Foreign Companies' Financial Documents)

第二百二十七条 外国会社がその本国（本拠とする州その他の地域を含む。以下同じ。）において開示している財務計算に関する書類を財務書類として提出することを、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合には、当該財務書類の用語、様式及び作成方法は、金融庁長官が必要と認めて指示する事項を除き、その本国における用語、様式及び作成方法によるものとする。

Article 127 (1) Where the Commissioner of the Financial Services Agency gives his/her approval for a Foreign Company to submit the documents on financial accounting that it discloses in its home country (including the state or any other region where the company is headquartered; the same shall apply hereinafter) as Financial Documents, on finding no risk of this impairing the public interest or the protection of the investors, the terminology, forms, and preparation methods of said Financial Documents shall be, except for the matters that the Commissioner of the Financial Services Agency finds necessary and gives instructions on, the terminology, forms, and preparation methods used in the home country.

2 外国会社がその本国において開示している財務計算に関する書類が前項の規定に基づく金融庁長官の認めるところとならない場合等において、当該外国会社がその本国以外の本邦外地域において開示している財務計算に関する書類を財務書類として提出することを、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合には、当該財務書類の用語、様式及び作成方法は、金融庁長官が必要と認めて指示する事項を除き、当該本国以外の本邦外地域における用語、様式及び作成方法によるものとする。

(2) Where the documents on financial accounting that a Foreign Company discloses in its home country have not been approved by the Commissioner of the Financial Services Agency based on the provisions of the preceding paragraph, if the Commissioner of the Financial Services Agency gives his/her approval for said Foreign Company to submit the documents on financial accounting that it discloses in an area outside Japan other than its home country as Financial Documents, on finding no risk of this impairing the public

interest or the protection of the investors, the terminology, forms, and preparation methods of said Financial Documents shall be, except for the matters that the Commissioner of the Financial Services Agency finds necessary and gives instructions on, the terminology, forms, and preparation methods used in said area outside Japan other than its home country.

3 前二項の規定により本邦外地域で開示している財務計算に関する書類を財務書類として提出することが金融庁長官の認めるところとなつた外国会社が、当該地域で開示している財務計算に関する書類以外の財務計算に関する書類を財務書類として提出する場合には、当該財務計算に関する書類の用語、様式及び作成方法は、金融庁長官の指示するところによるものとする。

(3) Where a Foreign Company that has been approved by the Commissioner of the Financial Services Agency to submit the documents on financial accounting that it discloses in an area outside Japan as Financial Documents pursuant to the provisions of the preceding two paragraphs, submits documents on financial accounting other than those that it discloses in said area, as Financial Documents, the terminology, forms, and preparation methods of such documents on financial accounting shall be in accordance with the instructions of the Commissioner of the Financial Services Agency.

4 外国会社が本国その他の本邦外地域において開示している財務計算に関する書類が第一項又は第二項の規定に基づく金融庁長官の認めるところとならない場合には、当該外国会社が提出する財務書類の用語、様式及び作成方法は、金融庁長官の指示するところによるものとする。

(4) Where the documents on financial accounting that a Foreign Company discloses in its home country or any other area outside Japan have not been approved by the Commissioner of the Financial Services Agency based on the provisions of paragraph (1) or paragraph (2), the terminology, forms, and preparation methods of Financial Documents to be submitted by such Foreign Company shall be in accordance with the instructions of the Commissioner of the Financial Services Agency.

5 前各項の規定にかかわらず、特定有価証券（法第五条第一項において規定する特定有価証券をいう。）を発行する外国会社が、当該特定有価証券に関して提出する財務書類の用語、様式及び作成方法は、金融庁長官の指示するところによるものとする。ただし、当該外国会社がその本国において作成している財務計算に関する書類を財務書類として提出することを、金融庁長官が公益又は投資者保護に欠けることがないものとして認める場合には、当該財務書類の用語、様式及び作成方法は、金融庁長官が必要と認めて指示する事項を除き、その本国における用語、様式及び作成方法によるものとする。

(5) Notwithstanding the provisions of the preceding paragraphs, the terminology, forms, and preparation methods of Financial Documents which a Foreign Company that issues Regulated Securities (meaning regulated securities as defined in Article 5, paragraph (1) of the Act) submits with regard to such

Regulated Securities shall be in accordance with the instructions of the Commissioner of the Financial Services Agency; provided, however, that where the Commissioner of the Financial Services Agency approves said Foreign Company to submit the documents on financial accounting prepared in its home country as Financial Documents, on finding no risk of impairing the public interest or the protection of the investors, the terminology, forms, and preparation methods of said Financial Documents shall be, except for the matters that the Commissioner of the Financial Services Agency finds necessary and gives instructions on, the terminology, forms, and preparation methods used in the home country.

(会計処理基準に関する注記)

(Notes on Accounting Standards)

第二百二十八条 前条第一項から第四項までの規定による財務書類について、当該外国会社が採用する会計処理の原則及び手続のうち、本邦における会計処理の原則及び手続と異なるものがある場合には、その内容を当該財務書類に注記しなければならない。

Article 128 Where any accounting principles or procedures adopted by a Foreign Company with regard to Financial Documents under the provisions of paragraphs (1) to (4) inclusive of the preceding Article differ from accounting principles and procedures in Japan, the details thereof shall be entered in the notes to said Financial Documents.

(表示方法)

(Methods of Presentation)

第二百二十九条 第五条第二項及び第八条の三第二号の規定は、外国会社が提出する財務書類について準用する。

Article 129 (1) The provisions of Article 5, paragraph (2) and Article 8-3, item (ii) shall apply mutatis mutandis to Financial Documents submitted by a Foreign Company.

2 外国会社が提出する財務書類の表示方法のうち、本邦における表示方法と異なるものがある場合には、その内容を当該財務書類に注記しなければならない。

(2) Where the method of presenting the Financial Documents submitted by a Foreign Company differs from the method by which these are presented in Japan, the details thereof shall be entered in the notes in said Financial Documents.

(金額表示)

(Presentation of Monetary Amounts)

第三十条 外国会社が提出する財務書類に掲記される科目その他の事項について、本邦通貨以外の通貨建ての金額により表示している場合には、主要な事項について本邦通貨に換算した金額を併記するものとする。この場合においては、本邦通貨への換算

に当たって採用した換算の基準を当該財務書類に注記しなければならない。

Article 130 Where the account titles and any other matters set down in Financial Documents submitted by a Foreign Company are presented in monetary amounts in a currency other than Japanese currency, the amounts for major matters shall also be entered in amounts that have been translated into Japanese currency. In this case, the translation standards adopted for the translation into Japanese currency shall be entered in the notes to said Financial Documents.

(注記の方法)

(Notation Method)

第一百三十一条 第二百二十八条、第二百二十九条第二項及び前条の規定により記載すべき注記は、脚注として記載しなければならない。ただし、脚注として記載することが適当でないと認められるものについては、他の適当な箇所に記載することができる。

Article 131 (1) The notes to be entered pursuant to the provisions of Article 128, Article 129, paragraph (2) and the preceding Article shall be entered as Footnotes; provided, however, that notes that it is found inappropriate to enter as Footnotes may be entered in other appropriate places.

2 第九条第三項の規定は、第二百二十八条及び第二百二十九条第二項の規定により注記する場合に準用する。

(2) The provisions of Article 9, paragraph (3) shall apply mutatis mutandis to where matters are stated in the notes pursuant to the provisions of Article 128 and Article 129, paragraph (2).