

# 会社計算規則

## Regulations on Corporate Accounting

(平成十八年二月七日法務省令第十三号)  
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会社法（平成十七年法律第八十六号）の規定に基づき、会社計算規則を次のように定める。

Based on the provisions of the Companies Act (Act No. 86 of 2005), the Regulations on Corporate Accounting is established as follows.

第一編 総則

Part I General Provisions

(目的)

(Purpose)

第一条 この省令は、会社法（平成十七年法律第八十六号。以下「法」という。）の規定により委任された会社の計算に関する事項その他の事項について、必要な事項を定めることを目的とする。

Article 1 The purpose of this Ministerial Order is to provide for the necessary regulations regarding matters related to corporate accounting and other matters delegated pursuant to the provisions of the Companies Act (Act No. 86 of 2005; hereinafter referred to as "the Act").

(定義)

(Definitions)

第二条 この省令において「会社」、「外国会社」、「子会社」、「親会社」、「公開会社」、「取締役会設置会社」、「会計参与設置会社」、「監査役設置会社」、「監査役会設置会社」、「会計監査人設置会社」、「監査等委員会設置会社」、「指名委員会等設置会社」、「種類株式発行会社」、「取得請求権付株式」、「取得条項付株式」、「新株予約権」、「新株予約権付社債」、「社債」、「配当財産」、「組織変更」、「吸収分割」、「新設分割」又は「電子公告」とは、それぞれ法第二条に規定する会社、外国会社、子会社、親会社、公開会社、取締役会設置会社、会計参与設置会社、監査役設置会社、監査役会設置会社、会計監査人設置会社、監査等委員会設置会社、指名委員会等設置会社、種類株式発行会社、取得請求権付株式、取得条項付株式、新株予約権、新株予約権付社債、社債、配当財産、組織変更、吸収分割、新設分割又は電子公告をいう。

Article 2 (1) In this Ministerial Order, "company", "foreign company", "subsidiary company", "parent company", "public company", "company with board of directors", "company with accounting advisor", "company with company auditor", "company with board of company auditors", "company with financial auditor", "company with an audit and supervisory committee", "company with a nominating committee, etc.", "company with multiple-class shares", "shares with put options", "shares subject to call", "share options", "bonds with share options", "bonds", "dividend property", "entity conversion", "absorption-type company split", "incorporation-type company split", and "electronic public notice" mean a company, foreign company, subsidiary company, parent company, public company, company with board of directors, company with accounting advisor, company with company auditor, company with board of company auditors, company with financial auditor, company with an audit and supervisory committee, company with a nominating committee, etc., company with multiple-class shares, shares with put options, shares subject to call, share options, bonds with share options, bonds, dividend property, entity conversion, absorption-type company split, incorporation-type

company split, and electronic public notice as provided in Article 2 of the Act, respectively.

2 この省令において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

(2) In this Ministerial Order, the meanings of the terms listed in the following items are as prescribed respectively in those items:

一 発行済株式 法第二条第三十一号に規定する発行済株式をいう。

(i) "issued shares" means issued shares as provided in Article 2, item (xxxi) of the Act;

二 電磁的方法 法第二条第三十四号に規定する電磁的方法をいう。

(ii) "electronic or magnetic means" means an electronic or magnetic means as provided in Article 2, item (xxxiv) of the Act;

三 設立時発行株式 法第二十五条第一項第一号に規定する設立時発行株式をいう。

(iii) "shares issued at Incorporation" means shares issued at incorporation as provided in Article 25, paragraph (1), item (i) of the Act;

四 電磁的記録 法第二十六条第二項に規定する電磁的記録をいう。

(iv) "electronic or magnetic records" means the electronic or magnetic records as provided in Article 26, paragraph (2) of the Act;

五 自己株式 法第百十三条第四項に規定する自己株式をいう。

(v) "treasury shares" means treasury shares as provided in Article 113, paragraph (4) of the Act;

六 親会社株式 法第百三十五条第一項に規定する親会社株式をいう。

(vi) "parent company shares" means a parent company's shares as provided in Article 135, paragraph (1) of the Act;

七 金銭等 法第百五十一条第一項に規定する金銭等をいう。

(vii) "monies, etc." means the monies, etc. as provided in Article 151, paragraph (1) of the Act;

八 全部取得条項付種類株式 法第一百七十一条第一項に規定する全部取得条項付種類株式をいう。

(viii) "shares subject to class-wide call" means shares subject to class-wide call as provided in Article 171, paragraph (1) of the Act;

九 株式無償割当て 法第百八十五条に規定する株式無償割当てをいう。

(ix) "allotment of shares without contribution" means the allotment of shares without contribution as provided in Article 185 of the Act;

十 単元未満株式売渡請求 法第百九十四条第一項に規定する単元未満株式売渡請求をいう。

(x) "demand for the sale of shares less than one unit" means a demand for the sale of shares less than one unit as provided in Article 194, paragraph (1) of the Act;

十一 募集株式 法第百九十九条第一項に規定する募集株式をいう。

(xi) "shares for subscription" means shares for subscription as provided in

- Article 199, paragraph (1) of the Act;
- 十二 募集新株予約権 法第二百三十八条第一項に規定する募集新株予約権をいう。
- (xii) "share options for subscription" means share options for subscription as provided in Article 238, paragraph (1) of the Act;
- 十三 自己新株予約権 法第二百五十五条第一項に規定する自己新株予約権をいう。
- (xiii) "own share options" means a stock company's own share options as provided in Article 255, paragraph (1) of the Act;
- 十四 取得条項付新株予約権 法第二百七十三条第一項に規定する取得条項付新株予約権をいう。
- (xiv) "share options subject to call" means share options subject to call as provided in Article 273, paragraph (1) of the Act;
- 十五 新株予約権無償割当て 法第二百七十七条に規定する新株予約権無償割当てをいう。
- (xv) "allotment of share options without contribution" means the allotment of share options without contribution as provided in Article 277 of the Act;
- 十六 報酬等 法第三百六十一条第一項に規定する報酬等をいう。
- (xvi) "remuneration" means remuneration as provided in Article 361, paragraph (1) of the Act;
- 十七 臨時計算書類 法第四百四十一条第一項に規定する臨時計算書類をいう。
- (xvii) "provisional financial statements" means provisional financial statements as provided in Article 441, paragraph (1) of the Act;
- 十八 臨時決算日 法第四百四十一条第一項に規定する臨時決算日をいう。
- (xviii) "provisional account closing day" means a provisional account closing day as provided in Article 441, paragraph (1) of the Act;
- 十九 連結計算書類 法第四百四十四条第一項に規定する連結計算書類をいう。
- (xix) "consolidated financial statements" means consolidated financial statements as provided in Article 444, paragraph (1) of the Act;
- 二十 準備金 法第四百四十五条第四項に規定する準備金をいう。
- (xx) "reserves" means reserves as provided in Article 445, paragraph (4) of the Act;
- 二十一 分配可能額 法第四百六十一条第二項に規定する分配可能額をいう。
- (xxi) "distributable amount" means the distributable amount as provided in Article 461, paragraph (2) of the Act;
- 二十二 持分会社 法第五百七十五条第一項に規定する持分会社をいう。
- (xxii) "membership company" means a membership company as provided in Article 575, paragraph (1) of the Act;
- 二十三 持分払戻額 法第六百三十五条第一項に規定する持分払戻額をいう。
- (xxiii) "partnership interest refund amount" means the partnership interest refund amount as provided in Article 635, paragraph (1) of the Act;
- 二十四 組織変更後持分会社 法第七百四十四条第一項第一号に規定する組織変更後持分会社をいう。

(xxiv) "membership company After entity conversion" means a membership company after entity conversion as provided in Article 744, paragraph (1), item (i) of the Act;

二十五 組織変更後株式会社 法第七百四十六条第一項第一号に規定する組織変更後株式会社をいう。

(xxv) "stock company after entity conversion" means a stock company after entity conversion as provided in Article 746, paragraph (1), item (i) of the Act;

二十六 社債等 法第七百四十六条第一項第七号ニに規定する社債等をいう。

(xxvi) "bonds, etc." means bonds, etc. as provided in Article 746, paragraph (1), item (vii), (d) of the Act;

二十七 吸収分割承継会社 法第七百五十七条に規定する吸収分割承継会社をいう。

(xxvii) "company succeeding in an absorption-type split" means a company succeeding in an absorption-type split in Article 757 of the Act;

二十八 吸収分割会社 法第七百五十八条第一号に規定する吸収分割会社をいう。

(xxviii) "company splitting in an absorption-type split" means a company splitting in an absorption-type split as provided in Article 758, item (i) of the Act;

二十九 新設分割設立会社 法第七百六十三条第一項に規定する新設分割設立会社をいう。

(xxix) "company incorporated in an incorporation-type split" means a company incorporated in an incorporation-type split as provided in Article 763 paragraph (1) of the Act;

三十 新設分割会社 法第七百六十三条第一項第五号に規定する新設分割会社をいう。

(xxx) "company splitting in an incorporation-type split" means the company splitting in an incorporation-type split as provided in Article 763, paragraph (1), item (v) of the Act.

3 この省令において、次の各号に掲げる用語の意義は、当該各号に定めるところによる。

(3) In this Ministerial Order, the meanings of the terms listed in the following items are prescribed respectively in those items:

一 最終事業年度 次のイ又はロに掲げる会社の区分に応じ、当該イ又はロに定めるものをいう。

(i) "most recent business year" means the most recent business year as provided in the following item (a) or (b) in accordance with the categories of companies listed therein:

イ 株式会社 法第二条第二十四号に規定する最終事業年度

(a) stock companies: the most recent business year as provided in Article 2, item (xxiv) of the Act;

ロ 持分会社 各事業年度に係る計算書類を作成した場合における当該事業年度のうち最も遅いもの



- (b) membership companies: if financial statements pertaining to each business year have been prepared, the most recent among those business years;
- 二 計算書類 次のイ又はロに掲げる会社の区分に応じ、当該イ又はロに定めるものをいう。
- (ii) "financial statements" means financial statements as provided in the following item (a) or (b), in accordance with the categories of companies listed therein:
- イ 株式会社 法第四百三十五条第二項に規定する計算書類
- (a) stock companies: the financial statements as provided in Article 435, paragraph (2) of the Act;
- ロ 持分会社 法第六百十七条第二項に規定する計算書類
- (b) membership companies: the financial statements as provided in Article 617, paragraph (2) of the Act;
- 三 計算関係書類 次に掲げるものをいう。
- (iii) "accounting documents" means the following items:
- イ 成立の日における貸借対照表
- (a) the balance sheet on the date of formation;
- ロ 各事業年度に係る計算書類及びその附属明細書
- (b) the financial statements and the attached detailed statements thereof pertaining to each business year;
- ハ 臨時計算書類
- (c) provisional financial statements;
- ニ 連結計算書類
- (d) consolidated financial statements;
- 四 吸収合併 法第二条第二十七号に規定する吸収合併（会社が会社以外の法人とする合併であって、合併後会社が存続するものを含む。）をいう。
- (iv) "absorption-type merger" means an absorption-type merger (including one in which a company merges with a corporation which is not a company, and the company survives the merger) as provided in Article 2, item (xxvii) of the Act;
- 五 新設合併 法第二条第二十八号に規定する新設合併（会社が会社以外の法人とする合併であって、合併後会社が設立されるものを含む。）をいう。
- (v) "consolidation-type merger" means a consolidation-type merger (including one in which a company merges with a corporation which is not a company, and the company is incorporated in the merger) as provided in Article 2, item (xxviii) of the Act;
- 六 株式交換 法第二条第三十一号に規定する株式交換（保険業法（平成七年法律第百五号）第九十六条の五第一項に規定する組織変更株式交換を含む。）をいう。
- (vi) "share exchange" means a share exchange (including a share exchange upon entity conversion as provided in Article 96-5, paragraph (1) of the

- Insurance Business Act (Act No. 105 of 1995)) as provided in Article 2, item (xxxii) of the Act;
- 七 株式移転 法第二条第三十二号に規定する株式移転（保険業法第九十六条の八第一項に規定する組織変更株式移転を含む。）をいう。
- (vii) "share transfer" means a share transfer (including a share transfer upon entity conversion as provided in Article 96-8, paragraph (1) of the Insurance Business Act) as provided in Article 2, item (xxxii) of the Act;
- 八 吸収合併存続会社 法第七百四十九条第一項に規定する吸収合併存続会社（会社以外の法人とする吸収合併後存続する会社を含む。）をいう。
- (viii) "company surviving absorption-type merger" means any company surviving an absorption-type merger (including a company that survives after an absorption-type merger with a corporation that is not a company) as provided in Article 749, paragraph (1) of the Act;
- 九 吸収合併消滅会社 法第七百四十九条第一項第一号に規定する吸収合併消滅会社（会社以外の法人とする吸収合併により消滅する会社以外の法人を含む。）をいう。
- (ix) "company disappearing in an absorption-type merger" means any company disappearing in an absorption-type merger (including a corporation which is not a company that disappears in an absorption-type merger with a corporation which is not a company) as provided in Article 749, paragraph (1) item (i) of the Act;
- 十 新設合併設立会社 法第七百五十三条第一項に規定する新設合併設立会社（会社以外の法人とする新設合併により設立される会社を含む。）をいう。
- (x) "company incorporated in a consolidation-type merger" means any company incorporated in a consolidation-type merger (including a company that is incorporated through a consolidation-type merger with a corporation that is not a company) as provided in Article 753, paragraph (1) of the Act;
- 十一 新設合併消滅会社 法第七百五十三条第一項第一号に規定する新設合併消滅会社（会社以外の法人とする新設合併により消滅する会社以外の法人を含む。）をいう。
- (xi) "company disappearing in a consolidation-type merger" means any company disappearing in a consolidation-type merger (including a corporation which is not a company that disappears in a consolidation-type merger with a corporation which is not a company) as provided in Article 753, paragraph (1), item (i) of the Act;
- 十二 株式交換完全親会社 法第七百六十七条に規定する株式交換完全親会社（保険業法第九十六条の五第一項に規定する組織変更株式交換完全親会社を含む。）をいう。
- (xii) "wholly owning parent company resulting from a share exchange" means any wholly owning parent company resulting from a share exchange (including the wholly owning parent company resulting from a share exchange on entity conversion as provided in Article 96-5, paragraph (1) of

- the Insurance Business Act) as provided in Article 767 of the Act;
- 十三 株式交換完全子会社 法第七百六十八条第一項第一号に規定する株式交換完全子会社（保険業法第九十六条の五第一項に規定する組織変更株式交換完全親会社にその株式の全部を取得されることとなる株式会社を含む。）をいう。
- (xiii) "wholly owned subsidiary company resulting from a share exchange" means any wholly owned subsidiary company resulting from a share exchange (including a stock company all of whose shares are acquired by the wholly owning parent company resulting from the share exchange on entity conversion as provided in Article 96-5, paragraph (1) of the Insurance Business Act) as provided in Article 768, paragraph (1), item (i) of the Act;
- 十四 株式移転設立完全親会社 法第七百七十三条第一項第一号に規定する株式移転設立完全親会社（保険業法第九十六条の八第一項に規定する組織変更株式移転設立完全親会社を含む。）をいう。
- (xiv) "wholly owning parent company incorporated in a share transfer" means the wholly owning parent company incorporated in a share transfer (including the wholly owning parent company incorporated in a share transfer on entity conversion as provided in Article 96-8, paragraph (1) of the Insurance Business Act) as provided in Article 773, paragraph (1), item (i) of the Act;
- 十五 株式移転完全子会社 法第七百七十三条第一項第五号に規定する株式移転完全子会社（保険業法第九十六条の八第一項に規定する組織変更株式移転設立完全親会社にその発行する株式の全部を取得されることとなる株式会社を含む。）をいう。
- (xv) "wholly owned subsidiary company resulting from a share transfer" means a wholly owned subsidiary company resulting from a share transfer (including a stock company all of whose issued shares are to be acquired by the wholly owning parent company incorporated in a share transfer on entity conversion as provided in Article 96-8, paragraph (1) of the Insurance Business Act) as provided in Article 773, paragraph (1), item (v) of the Act;
- 十六 会社等 会社（外国会社を含む。）、組合（外国における組合に相当するものを含む。）その他これらに準ずる事業体をいう。
- (xvi) "company, etc." means a company (including a foreign company), partnership (including entities equivalent to a partnership in foreign countries), or other business entities equivalent thereto;
- 十七 株主等 株主及び持分会社の社員その他これらに相当する者をいう。
- (xvii) "shareholders, etc." means shareholders and members of membership companies, and other persons corresponding thereto;
- 十八 関連会社 会社が他の会社等の財務及び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他の会社等（子会社を除く。）をいう。
- (xviii) "affiliated company" means, when a company can exert material impact on another company's decisions on financial and business policies, that other company (excluding a subsidiary company);

十九 連結子会社 連結の範囲に含まれる子会社をいう。

(xix) "consolidated subsidiary company" means a subsidiary company that falls within the scope of a consolidation;

二十 非連結子会社 連結の範囲から除かれる子会社をいう。

(xx) "unconsolidated subsidiary company" means a subsidiary company that is outside the scope of a consolidation;

二十一 連結会社 当該株式会社及びその連結子会社をいう。

(xxi) "consolidated company" means the relevant stock company and its consolidated subsidiary companies;

二十二 関係会社 当該株式会社の親会社、子会社及び関連会社並びに当該株式会社が他の会社等の関連会社である場合における当該他の会社等をいう。

(xxii) "associated company" means a company that is the relevant stock company's parent company, subsidiary companies affiliated companies, as well as a company, etc. of which the relevant stock company is an affiliated company;

二十三 持分法 投資会社が、被投資会社の純資産及び損益のうち当該投資会社に帰属する部分の変動に応じて、その投資の金額を各事業年度ごとに修正する方法をいう。

(xxiii) "means of adjusting equity" means the method used by an investing company to amend the amount of its investment in another company each business year due to changes in the portion owned by the investing company with regard to the net assets, profits and losses of the other company;

二十四 税効果会計 貸借対照表又は連結貸借対照表に計上されている資産及び負債の金額と課税所得の計算の結果算定された資産及び負債の金額との間に差異がある場合において、当該差異に係る法人税等（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。）をいう。以下同じ。）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。

(xxiv) "tax effect accounting" means, when there is a variance between the amounts of assets and liabilities recorded in the balance sheet or the consolidated balance sheet and the amount of assets and liabilities calculated on the taxable income accounts results, accounts processing for the purposes of reasonably homologizing the amount of net profit for the current period before corporation tax, etc. (meaning corporation tax, residents tax and business tax (meaning business tax subject to a tax base which is an amount affiliated with profit); the same applies hereinafter) is deducted, and the amount of corporation tax, etc., through appropriate allocation of the amount of corporation tax, etc. pertaining to the variance;

二十五 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

イ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。)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。

(xxv) "hedge accounting" means accounts processing for the purposes of recognizing, in the same accounting period, profit and loss pertaining to hedging instruments (meaning transactions that aim to abate the risk of loss due to price fluctuations, interest rate fluctuations and currency exchange rate fluctuations concerning assets (including those which are reliably expected to be issued in future transactions; the same applies hereinafter in this item) or liabilities (including those which are reliably expected to be issued in future transactions; the same applies hereinafter in this item), or derivative transactions, and which are recognized as abating the risk of that loss; the same applies hereafter) and profit and loss pertaining to hedging instrument subjects (meaning assets, or liabilities, or derivative transactions that is the subject of Hedging Instruments);

二十六 売買目的有価証券 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。

(xxvi) "trading securities" means securities held for the purpose of financial gain through changes in market value;

二十七 満期保有目的の債券 満期まで所有する意図をもって保有する債券(満期まで所有する意図をもって取得したものに限る。)をいう。

(xxvii) "bond certificates held to maturity" means bond certificates held with the intention of ownership until maturity (limited to those that have been acquired with the intention of ownership until maturity);

二十八 自己社債 会社が有する自己の社債をいう。

(xxviii) "reacquired bonds" means a company's bonds that the company itself holds;

二十九 公開買付け等 金融商品取引法(昭和二十三年法律第二十五号)第二十七条の二第六項(同法第二十七条の二十二の二第二項において準用する場合を含む。)に規定する公開買付け及びこれに相当する外国の法令に基づく制度をいう。

(xxix) "tender offer, etc." means a tender offer as provided in Article 27-2, paragraph (6) of the Financial Instruments and Exchange Act (Act No. 25 of 1948) (including as applied mutatis mutandis pursuant to Article 27-22-2, paragraph (2) of that Act), and systems based on foreign laws and regulations which correspond thereto;

三十 株主資本等 株式会社及び持分会社の資本金、資本剰余金及び利益剰余金をいう。

(xxx) "shareholder equity, etc." means the stated capital, capital surplus and retained earnings of a stock company or membership company;

三十一 支配取得 会社が他の会社（当該会社と当該他の会社が共通支配下関係にある場合における当該他の会社を除く。以下この号において同じ。）又は当該他の会社の事業に対する支配を得ることをいう。

(xxxix) "acquisition of control" means a first company's acquisition of control over a second company (excluding cases where the first company and the second company are under common control; the same applies hereafter in this item) or the second company's business;

三十二 共通支配下関係 二以上の者（人格のないものを含む。以下この号において同じ。）が同一の者に支配（一時的な支配を除く。以下この号において同じ。）をされている場合又は二以上の者のうちの一の者が他の全ての者を支配している場合における当該二以上の者に係る関係をいう。

(xxxii) "under common control" means a relationship in which two or more persons (including those without legal personality; the same applies hereinafter in this item) are controlled by the same person (excluding temporary control; the same applies hereinafter in this item), or a relationship in which, among two or more persons, one of such persons controls all other persons;

三十三 吸収型再編 次に掲げる行為をいう。

(xxxiii) "absorption-type restructuring" means the acts listed below:

イ 吸収合併

(a) absorption-type merger;

ロ 吸収分割

(b) absorption-type company split;

ハ 株式交換

(c) share exchange;

三十四 吸収型再編受入行為 次に掲げる行為をいう。

(xxxiv) "acts of acceptance related to absorption-type restructuring" means the acts listed below:

イ 吸収合併による吸収合併消滅会社の権利義務の全部の承継

(a) assumption of all of the rights and obligations of a company disappearing in an absorption-type merger through an absorption-type merger;

ロ 吸収分割による吸収分割会社とその事業に関して有する権利義務の全部又は一部の承継

(b) assumption of all or part of the rights and obligations that a company splitting in an absorption-type split has related to its business through an absorption-type company split;

ハ 株式交換による株式交換完全子会社の発行済株式全部の取得

(c) acquisition of all of the issued shares of a wholly owned subsidiary company resulting from a share exchange through a share exchange;

三十五 吸収型再編対象財産 次のイ又はロに掲げる吸収型再編の区分に応じ、当該イ又はロに定める財産をいう。

(xxxv) "assets subject to absorption-type restructuring" means assets as provided in the following item (a) or (b) in accordance with the categories of absorption-type restructuring listed therein:

イ 吸収合併 吸収合併により吸収合併存続会社が承継する財産

(a) absorption-type merger: assets succeeded to through an absorption-type merger by the company surviving absorption-type merger;

ロ 吸収分割 吸収分割により吸収分割承継会社が承継する財産

(b) absorption-type company split: assets succeeded to through an absorption-type company split by the company succeeding in the absorption-type split;

三十六 吸収型再編対価 次のイからハまでに掲げる吸収型再編の区分に応じ、当該イからハまでに定める財産をいう。

(xxxvi) "consideration in absorption-type restructuring means assets as provided in the following items (a) through (c) in accordance with the categories of absorption-type restructuring listed therein:

イ 吸収合併 吸収合併に際して吸収合併存続会社が吸収合併消滅会社の株主等に対して交付する財産

(a) absorption-type merger: assets delivered to shareholders, etc. of a company disappearing in an absorption-type merger by a company surviving the absorption-type merger when an absorption type merger is effected;

ロ 吸収分割 吸収分割に際して吸収分割承継会社が吸収分割会社に対して交付する財産

(b) absorption-type company split: assets delivered to a company splitting in an absorption-type split by a company succeeding in an absorption-type split when an absorption-type company split is effected;

ハ 株式交換 株式交換に際して株式交換完全親会社が株式交換完全子会社の株主に対して交付する財産

(c) share exchange: assets delivered to the shareholders of a wholly owned subsidiary company resulting from a share exchange by a wholly owning parent company resulting from a share exchange when a share exchange is effected;

三十七 吸収型再編対価時価 吸収型再編対価の時価その他適切な方法により算定された吸収型再編対価の価額をいう。

(xxxvii) "market value of consideration in absorption-type restructuring" means the value of the consideration in absorption-type restructuring calculated according to the market value of the consideration in absorption-type restructuring or by another appropriate method;

三十八 対価自己株式 吸収型再編対価として処分される自己株式をいう。

(xxxviii) "treasury shares used as consideration" means treasury shares disposed of as consideration in absorption-type restructuring;

三十九 先行取得分株式等 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定めるものをいう。

(xxxix) "previously acquired shares, etc." means shares as provided in the following (a) or (b) in accordance with the categories of cases listed therein:

イ 吸収合併の場合 吸収合併の直前に吸収合併存続会社が有する吸収合併消滅会社の株式若しくは持分又は吸収合併の直前に吸収合併消滅会社が有する当該吸収合併消滅会社の株式

(a) in the case of an absorption-type merger: Shares or equity interests of a company disappearing in an absorption-type merger which are held by the company surviving the absorption-type merger immediately prior to the absorption-type merger, or shares of a company disappearing in an absorption-type merger which are held by the relevant company disappearing in an absorption-type merger immediately prior to the absorption-type merger;

ロ 新設合併の場合 各新設合併消滅会社が有する当該新設合併消滅会社の株式及び他の新設合併消滅会社の株式又は持分

(b) in the case of a consolidation-type merger: Shares of each company disappearing in a consolidation-type merger that the relevant company disappearing in a consolidation-type merger holds, and the shares or equity interests of other companies disappearing in consolidation-type mergers;

四十 分割型吸収分割 吸収分割のうち、吸収分割契約において法第七百五十八条第八号又は第七百六十条第七号に掲げる事項を定めたものであって、吸収分割会社が当該事項についての定めに従い吸収型再編対価の全部を当該吸収分割会社の株主に対して交付するものをいう。

(xl) "company split by absorption-type split-off" means, among absorption-type company splits, those in which, in the absorption-type company split agreement, the matters listed in Article 758, item (viii) or Article 760, item (vii) of the Act are specified, and the company splitting in the absorption-type split, in accordance with the provisions of those items, delivers to its shareholders all of the Consideration in absorption-type restructuring;

四十一 新設型再編 次に掲げる行為をいう。

(xli) "consolidation-type restructuring" means the acts listed below:

イ 新設合併

(a) consolidation-type merger;

ロ 新設分割

(b) incorporation-type company split;

ハ 株式移転

(c) share transfer;

四十二 新設型再編対象財産 次のイ又はロに掲げる新設型再編の区分に応じ、当該イ又はロに定める財産をいう。

(xlii) "assets subject to consolidation-type restructuring" means assets as



provided in the following (a) or (b) in accordance with the categories of consolidation-type restructuring listed therein:

イ 新設合併 新設合併により新設合併設立会社が承継する財産

(a) consolidation-type merger: assets succeeded to through a consolidation-type merger by the company incorporated in a consolidation-type merger;

ロ 新設分割 新設分割により新設分割設立会社が承継する財産

(b) incorporation-type company split: assets succeeded to through an incorporation-type company split by the company incorporated in a incorporation-type split;

四十三 新設型再編対価 次のイからハまでに掲げる新設型再編の区分に応じ、当該イからハまでに定める財産をいう。

(xliii) "consideration in consolidation-type restructuring" means the assets as provided in the following (a) through (c) in accordance with the categories of consolidation-type restructuring listed therein:

イ 新設合併 新設合併に際して新設合併設立会社が新設合併消滅会社の株主等に対して交付する財産

(a) consolidation-type merger: assets delivered to shareholders, etc. of a company disappearing in a consolidation-type merger by a company incorporated in a consolidation-type merger when a consolidation-type merger is effected;

ロ 新設分割 新設分割に際して新設分割設立会社が新設分割会社に対して交付する財産

(b) incorporation-type company split: assets delivered to a company splitting in an incorporation-type split by a company incorporated in an incorporation-type split when an incorporation-type company split is effected;

ハ 株式移転 株式移転に際して株式移転設立完全親会社が株式移転完全子会社の株主に対して交付する財産

(c) share transfer: assets delivered to the shareholders of a wholly owned subsidiary company resulting from a share transfer by a wholly owning parent company incorporated in a share transfer when a share transfer is effected;

四十四 新設型再編対価時価 新設型再編対価の時価その他適切な方法により算定された新設型再編対価の価額をいう。

(xliv) "market value of consideration in consolidation-type restructuring" means the value of the consideration in consolidation-type restructuring calculated according to the market value of the consideration in consolidation-type restructuring or by another appropriate method;

四十五 新設合併取得会社 新設合併消滅会社のうち、新設合併により支配取得をするものをいう。

(xlv) "acquiring company in a consolidation-type merger" means, among the

companies disappearing in a consolidation-type merger, the company that acquires control through the consolidation-type merger;

四十六 株主資本承継消滅会社 新設合併消滅会社の株主等に交付する新設型再編対価の全部が新設合併設立会社の株式又は持分である場合において、当該新設合併消滅会社がこの号に定める株主資本承継消滅会社となることを定めたときにおける当該新設合併消滅会社をいう。

(xlvi) "consolidated company succeeding to shareholder equity" means a company disappearing in a consolidation-type merger, when the relevant company disappearing in a consolidation-type merger is specified to become a consolidated company succeeding to shareholder equity as provided in this item, where all of the consideration in consolidation-type restructuring that is delivered to the shareholders, etc. of the company disappearing in the consolidation-type merger is shares or equity interests of the relevant company incorporated in the consolidation-type merger;

四十七 非対価交付消滅会社 新設合併消滅会社の株主等に交付する新設型再編対価が存しない場合における当該新設合併消滅会社をいう。

(xlvii) "company consolidated without delivering consideration" means a company disappearing in a consolidation-type merger if no consideration in consolidation-type restructuring is delivered to the shareholders, etc. of the company disappearing in a consolidation-type merger;

四十八 非株式交付消滅会社 新設合併消滅会社の株主等に交付する新設型再編対価の全部が新設合併設立会社の社債等である場合における当該新設合併消滅会社及び非対価交付消滅会社をいう。

(xlviii) "company consolidated without delivering shares" means a company disappearing in a consolidation-type merger or a company consolidated without delivering consideration if all of the consideration in consolidation-type restructuring that is delivered to the shareholders, etc. of the company disappearing in the consolidation-type merger is bonds, etc. of the company incorporated in the consolidation-type merger;

四十九 非株主資本承継消滅会社 株主資本承継消滅会社及び非株式交付消滅会社以外の新設合併消滅会社をいう。

(xlix) "consolidated company not succeeding to shareholder equity" means a company disappearing in a consolidation-type merger which is not a consolidated company succeeding to shareholder equity or a company consolidated without delivering shares;

五十 分割型新設分割 新設分割のうち、新設分割計画において法第七百六十三条第一項第十二号又は第七百六十五条第一項第八号に掲げる事項を定めたものであって、新設分割会社が当該事項についての定めに従い新設型再編対価の全部を当該新設分割会社の株主に対して交付するものをいう。

(l) "company split by an incorporation-type split-off" means, among incorporation-type company splits, those in which, in the incorporation-type

company split plan, the matters listed in Article 763, paragraph (1), item (xii) or Article 765, paragraph (1), item (viii) of the Act are specified, and a company splitting in the incorporation-type split, in accordance with the provisions of those items, delivers to its shareholders all of the consideration in consolidation-type restructuring;

五十一 連結配当規制適用会社 ある事業年度の末日が最終事業年度の末日となる時から当該ある事業年度の次の事業年度の末日が最終事業年度の末日となる時までの間における当該株式会社の分配可能額の算定につき第百五十八条第四号の規定を適用する旨を当該ある事業年度に係る計算書類の作成に際して定めた株式会社（ある事業年度に係る連結計算書類を作成しているものに限る。）をいう。

(li) "company to which consolidated dividend regulations apply" means a stock company (limited to those which are preparing consolidated financial statements for a given business year) which, when preparing financial statements pertaining to the given business year, specifies the intention to apply the provisions of Article 158, item (iv) with respect to calculations for the distributable amount for the relevant stock company between the time when the last day of a given business year becomes the last day of the most recent business year, to the time when the last day of the business year following the relevant business year becomes the last day of the most recent business year;

五十二 リース物件 リース契約により使用する物件をいう。

(lii) "leased object" means an object used through a lease contract;

五十三 ファイナンス・リース取引 リース契約に基づく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で、リース物件の借主が、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。

(liii) "finance lease" means the leasing of an object under a lease contract that cannot be canceled during the period of the lease contract or equivalent leasing of an object, for which the lessee of the leased object is able to enjoy the substantial economic profit generated from the leased object, and for which the lessee bears substantial expenses that arise as a result of the use of the leased object;

五十四 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。

(liv) "finance lease under which ownership is transferred" means, among finance leases, those for which it is found that the terms and conditions under the lease contract make clear that ownership of the leased object is to transfer to the lessee;

五十五 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。

(lv) "finance lease under which ownership is not transferred" means, among finance leases, those which are not a finance lease under which ownership is transferred;

五十六 資産除去債務 有形固定資産の取得、建設、開発又は通常の使用によっ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。

(lvi) "asset removal obligations" means the legal obligations related to the removal of tangible fixed assets that have arisen through the acquisition, construction, development or ordinary use of the tangible fixed assets and that which is equivalent thereto;

五十七 工事契約 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。

(lvii) "construction contract" means, among service contracts, one for which the basic specifications and operational contents pertaining to civil engineering, architecture, ship building, the manufacture of mechanical equipment or other work are based on the instructions of the ordering party;

五十八 会計方針 計算書類又は連結計算書類の作成に当たって採用する会計処理の原則及び手続をいう。

(lviii) "accounting policies" means general principles and procedures of accounting practices employed in the preparation of financial statements or consolidated financial statements;

五十九 遡及適用 新たな会計方針を当該事業年度より前の事業年度に係る計算書類又は連結計算書類に遡って適用したと仮定して会計処理をすることをいう。

(lix) "retrospective application" means to perform accounting practices by assuming that new accounting policies are applied retrospectively to financial statements or consolidated financial statements for business years prior to the relevant business year;

六十 表示方法 計算書類又は連結計算書類の作成に当たって採用する表示の方法をいう。

(lx) "method of presentation" means the method of presentation employed in the preparation of financial statements or consolidated financial statements;

六十一 会計上の見積り 計算書類又は連結計算書類に表示すべき項目の金額に不確実性がある場合において、計算書類又は連結計算書類の作成時に入手可能な情報に基づき、それらの合理的な金額を算定することをいう。

(lxi) "accounting estimates" means, if there is uncertainty in the amounts in the entries to be presented in financial statements or consolidated financial statements, to calculate their reasonable amounts based on information available at the time of the preparation of the financial statements or consolidated financial statements;

六十二 会計上の見積りの変更 新たに入手可能となった情報に基づき、当該事業年度より前の事業年度に係る計算書類又は連結計算書類の作成に当たってした会計上

の見積りを変更することをいう。

(lxii) "changes to accounting estimates" means to make changes to accounting estimates that have been made upon the preparation of the financial statements or consolidated financial statements for business years prior to the relevant business year, based on information that has become newly available;

六十三 誤謬 意図的であるかどうかにかかわらず、計算書類又は連結計算書類の作成時に入手可能な情報を使用しなかったこと又は誤って使用したことにより生じた誤りをいう。

(lxiii) "errors" means errors resulting from failing to use or erroneously using information that was available at the time of the preparation of the financial statements or consolidated financial statements, irrespective of whether they were intentional;

六十四 誤謬の訂正 当該事業年度より前の事業年度に係る計算書類又は連結計算書類における誤謬を訂正したと仮定して計算書類又は連結計算書類を作成することをいう。

(lxiv) "correction of errors" means to prepare financial statements or consolidated financial statements by assuming that errors in the financial statements or consolidated financial statements for business years prior to the relevant business year have been corrected;

六十五 金融商品 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。）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。）をいう。

(lxv) "financial instruments" means financial assets (meaning claims arising from monetary claims, securities and derivative transactions (including equivalent matters)) and financial liabilities (meaning obligations arising from monetary debt or derivative transactions (including equivalent matters));

六十六 賃貸等不動産 たな卸資産に分類される不動産以外の不動産であって、賃貸又は譲渡による収益又は利益を目的として所有する不動産をいう。

(lxvi) "leased real property" means real property owned for the purposes of profit or financial gain through lease or transfer, and which is real property which is not classified as an inventory asset.

4 前項第十八号に規定する「財務及び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、次に掲げる場合（財務上又は事業上の関係からみて他の会社等の財務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場合を除く。）をいう。

(4) The "case where a company can exert material impact on another company's decisions on financial and business policies" as provided in the preceding paragraph, item (xviii), means cases (excluding cases where it is found that

there is evidence that, in light of its financial or business relationship, one company cannot exert an important impact on the financial or business policy decisions of another company, etc.) listed below:

一 他の会社等（次に掲げる会社等であって、当該会社等の財務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ものを除く。以下この項において同じ。）の議決権の総数に対する自己（その子会社を含む。以下この項において同じ。）の計算において所有している議決権の数の割合が百分の二十以上である場合

(i) cases where the percentage of the number of voting rights owned on a first company's own account (including its subsidiary companies; the same applies hereinafter in this paragraph), with respect to the total number of voting rights in a second company, etc. (excluding companies, etc. listed below that are recognized as being unable to exert an material impact on the financial or business policy decisions of a second company, etc.; the same applies hereinafter in this paragraph), is 20 percent or more:

イ 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

(a) a company, etc. that has been issued a ruling on the commencement of rehabilitation proceedings pursuant to the provisions of the Civil Rehabilitation Act (Act No. 225 of 1999);

ロ 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

(b) a stock company that has been issued a ruling on the commencement of reorganization proceedings pursuant to the provisions of the Corporate Reorganization Act (Act No. 154 of 2002);

ハ 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

(c) a company, etc. that has been issued a ruling on the commencement of bankruptcy proceedings pursuant to the provisions of the Bankruptcy Act (Act No. 75 of 2004);

ニ その他イからハまでに掲げる会社等に準ずる会社等

(d) any other company, etc. equivalent to any one of those listed in (a) through (c);

二 他の会社等の議決権の総数に対する自己の計算において所有している議決権の数の割合が百分の十五以上である場合（前号に掲げる場合を除く。）であって、次に掲げるいずれかの要件に該当する場合

(ii) cases where the percentage of the number of voting rights owned on a first company's own account is 15 percent or more (except for cases listed in the preceding item) with respect to the total number of voting rights of a second company, etc., and cases that fall under any of the requirements listed below:

イ 次に掲げる者（他の会社等の財務及び事業の方針の決定に関して影響を与える

ことができるものに限る。)が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 listed below (limited to those who can exert an influence on the financial and business policy decisions of the second company, etc.) has assumed the office of a representative director, a director, or an equivalent title at the second company, etc.:

(1) 自己の役員

1. an officer of the first company;

(2) 自己の業務を執行する社員

2. a member executing the business of the first company;

(3) 自己の使用人

3. an employee of the first company;

(4) (1) から (3) までに掲げる者であった者

4. a person who was a person listed in 1. through 3.;

ロ 自己が他の会社等に対して重要な融資を行っていること。

(b) that the first company carries out important financing with respect to the second company, etc.;

ハ 自己が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 first company provides important technology to the second company, etc.;

ニ 自己と他の会社等との間に重要な販売、仕入れその他の事業上の取引があること。

(d) that there are important sales, purchasing or other business-related transactions between the first company and the second company, etc.;

ホ その他自己が他の会社等の財務及び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 other facts exist from which it can be inferred that the first company can exert material impact on the financial and business policy decisions of the second company, etc.;

三 他の会社等の議決権の総数に対する自己所有等議決権数（次に掲げる議決権の数の合計数をいう。）の割合が百分の二十以上である場合（自己の計算において議決権を所有していない場合を含み、前二号に掲げる場合を除く。）であって、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) cases where the percentage of the own and equivalent voting rights (meaning the total number of the number of voting rights listed below) in a second company, etc. is 20 percent or more (including when the voting rights are not owned on the first company's own account, except when listed in the preceding two items), and when meeting any of the requirements listed in (a) through (e) of the preceding item:

イ 自己の計算において所有している議決権

(a) the voting rights owned by the first company on its own account;

ロ 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が所有している議決権

(b) the voting rights owned by persons who it is known will exercise their voting rights in the manner intended by the first company, due to a close relationship with the first company in terms of contribution, personnel affairs, funds, technology, and transactions, etc.;

ハ 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

(c) the voting rights owned by persons who have consented to exercise their voting rights in the manner intended by the first company;

四 自己と自己から独立した者との間の契約その他これに準ずるものに基づきこれらの者が他の会社等を共同で支配している場合

(iv) cases where, based on a contract, or the equivalent thereto, between one company and an independent party, these parties jointly control another company, etc.

(会計慣行のしん酌)

(Allowances for Accounting Practices)

第三条 この省令の用語の解釈及び規定の適用に関しては、一般に公正妥当と認められる企業会計の基準その他の企業会計の慣行をしん酌しなければならない。

Article 3 Regarding the interpretation of the terms and the application of the provisions found in this Ministerial Order, the standards of corporate accounting and other corporate accounting practices that are generally accepted as fair and appropriate must be taken into consideration.

## 第二編 会計帳簿

### Part II Accounting Books

#### 第一章 総則

#### Chapter I General Provisions

第四条 法第四百三十二条第一項及び第六百十五条第一項の規定により会社が作成すべき会計帳簿に付すべき資産、負債及び純資産の価額その他会計帳簿の作成に関する事項（法第四百四十五条第四項及び第五項の規定により法務省令で定めるべき事項を含む。）については、この編の定めるところによる。

Article 4 (1) Matters related to the value of assets, liabilities, and net assets that are to be entered to accounting books to be prepared by the company pursuant to the provisions of Article 432, paragraph (1) and Article 615, paragraph (1) of the Act and other matters relating the preparation of accounting books (including matters that are to be prescribed by Ministry of Justice Order pursuant to the provisions of Article 445, paragraph (4) and



paragraph (5) of the Act) are to be governed by the provisions of this Part.

2 会計帳簿は、書面又は電磁的記録をもって作成しなければならない。

(2) Accounting books must be prepared in writing or by means of electronic or magnetic records.

## 第二章 資産及び負債

### Chapter II Assets and Liabilities

#### 第一節 資産及び負債の評価

##### Section 1 Valuation of Assets and Liabilities

###### 第一款 通則

###### Subsection 1 General Rules

(資産の評価)

(Valuation of Assets)

第五条 資産については、この省令又は法以外の法令に別段の定めがある場合を除き、会計帳簿にその取得価額を付さなければならない。

Article 5 (1) With regard to assets, unless otherwise provided in laws and regulations other than this Ministerial Order or the Act, the acquisition values thereof must be entered to the accounting books.

2 償却すべき資産については、事業年度の末日（事業年度の末日以外の日において評価すべき場合にあっては、その日。以下この編において同じ。）において、相当の償却をしなければならない。

(2) With regard to assets to be depreciated, a reasonable amount of depreciation must be carried out on the last day of the business year (if valuation is to be carried out on a day other than the last day of the business year, that day; the same applies hereinafter in this Part).

3 次の各号に掲げる資産については、事業年度の末日において当該各号に定める価格を付すべき場合には、当該各号に定める価格を付さなければならない。

(3) With regard to the assets listed in the following items, if the price provided in each respective item is to be entered on the last day of the business year, the price provided in each respective item must be entered:

一 事業年度の末日における時価がその時の取得原価より著しく低い資産（当該資産の時価がその時の取得原価まで回復すると認められるものを除く。） 事業年度の末日における時価

(i) assets whose market value on the last day of the business year is significantly lower than the cost at acquisition (excluding assets whose market value it is known will recover to the cost at acquisition): the market value on the last day of the business year;

二 事業年度の末日において予測することができない減損が生じた資産又は減損損失を認識すべき資産 その時の取得原価から相当の減額をした額

(ii) assets for which a reduction in value has arisen which could not be

predicted, or assets which should be recognized as an impairment loss on the last day of the business year: an amount reduced a reasonable amount from the cost at the time of acquisition.

4 取立不能のおそれのある債権については、事業年度の末日においてその時に取り立てることができないと見込まれる額を控除しなければならない。

(4) With regard to claims for which there is a risk of non-collection, the amount which is forecast to remain uncollected on the last day of the business year must be deducted.

5 債権については、その取得価額が債権金額と異なる場合その他相当の理由がある場合には、適正な価格を付すことができる。

(5) With regard to claims, if there is a difference between the acquisition value and the claim amount, or if there is another reasonable ground, the proper price may be entered.

6 次に掲げる資産については、事業年度の末日においてその時の時価又は適正な価格を付すことができる。

(6) With regard to the assets listed below, the market value or the proper price at the time may be entered on the last day of the business year:

一 事業年度の末日における時価がその時の取得原価より低い資産

(i) assets whose market value on the last day of the business year is lower than the cost at acquisition;

二 市場価格のある資産（子会社及び関連会社の株式並びに満期保有目的の債券を除く。）

(ii) assets with a market price (except shares of a subsidiary company and shares of an affiliated company, as well as bond certificates held to maturity);

三 前二号に掲げる資産のほか、事業年度の末日においてその時の時価又は適正な価格を付すことが適当な資産

(iii) beyond assets set forth in the preceding two items, for which it is appropriate to enter the market value or the proper price at the time on the last day of the business year.

(負債の評価)

(Valuation of Liabilities)

第六条 負債については、この省令又は法以外の法令に別段の定めがある場合を除き、会計帳簿に債務額を付さなければならない。

Article 6 (1) With regard to liabilities, unless otherwise provided in laws and regulations other than this Ministerial Order or the Act, the amount of liabilities must be entered in the accounting books.

2 次に掲げる負債については、事業年度の末日においてその時の時価又は適正な価格を付すことができる。

(2) With regard to the liabilities listed below, the market value or the proper

price at the time may be entered on the last day of the business year:

一 退職給付引当金（使用人が退職した後に当該使用人に退職一時金、退職年金その他これらに類する財産の支給をする場合における事業年度の末日において繰り入れるべき引当金をいう。第七十五条第二項第二号において同じ。）その他の将来の費用又は損失の発生に備えて、その合理的な見積額のうち当該事業年度の負担に属する金額を費用又は損失として繰り入れることにより計上すべき引当金（株主等に対して役務を提供する場合において計上すべき引当金を含む。）

(i) allowances for retirement benefits (meaning allowances that are to be carried over on the last day of the business year if payment of a retirement lump sum, a retirement pension or other similar property to an employee after the employee's retirement is to be made; the same applies in Article 75, paragraph (2), item (ii)), and any other allowance to be recorded as the allowance for future expenses or losses by transferring, as the expenses or losses, the portion of the reasonable estimate amount to be borne in the business year (including allowances that are to be recorded if services are provided to shareholders, etc.):

二 払込みを受けた金額が債務額と異なる社債

(ii) bonds for which the amount of payment received is different to the liability amount;

三 前二号に掲げる負債のほか、事業年度の末日においてその時の時価又は適正な価格を付すことが適当な負債

(iii) liabilities other than those listed in the preceding two items, for which it is appropriate to enter the market value or the proper price at the time on the last day of the business year.

## 第二款 組織変更等の際の資産及び負債の評価

### Subsection 2 Valuation of Assets and Liabilities upon Entity Conversion

（組織変更の際の資産及び負債の評価替えの禁止）

(Prohibition of Revaluation of Assets and Liabilities upon Entity Conversion)

第七条 会社が組織変更をする場合には、当該組織変更をすることを理由にその有する資産及び負債の帳簿価額を変更することはできない。

Article 7 If a company performs an entity conversion, it may not change the book value of assets and liabilities it holds on the grounds that the entity conversion is being performed.

（組織再編行為の際の資産及び負債の評価）

(Valuation of Assets and Liabilities in Organization Restructuring Actions)

第八条 次の各号に掲げる会社は、吸収合併又は吸収分割が当該会社による支配取得に該当する場合その他の吸収型再編対象財産に時価を付すべき場合を除き、吸収型再編

対象財産には、当該各号に定める会社における当該吸収合併又は吸収分割の直前の帳簿価額を付さなければならない。

Article 8 (1) For the companies listed in the following items, except if the absorption-type merger or absorption-type company split constitutes an acquisition of control on the part of that company, or other cases where the market value of the assets subject to absorption-type restructuring is to be entered, the book value of the company provided in each respective item immediately prior to the absorption-type merger or absorption-type company split must be entered for the assets subject to absorption-type restructuring:

一 吸収合併存続会社 吸収合併消滅会社

(i) company surviving absorption-type merger: Company disappearing in an absorption-type merger;

二 吸収分割承継会社 吸収分割会社

(ii) company succeeding in an absorption-type split: Company splitting in an absorption-type split.

2 前項の規定は、新設合併及び新設分割の場合について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to consolidation-type mergers and incorporation-type company split.

(持分会社の出資請求権)

(Rights of Membership Companies to Claim Contributions)

第九条 持分会社が組織変更をする場合において、当該持分会社が当該組織変更の直前に持分会社が社員に対して出資の履行をすべきことを請求する権利に係る債権を資産として計上しているときは、当該組織変更の直前に、当該持分会社は、当該債権を資産として計上しないものと定めたものとみなす。

Article 9 (1) If a membership company performs an entity conversion, when the membership company is, immediately prior to the entity conversion, recording as assets, claims pertaining to the right of a membership company to demand that contributions should be performed by its members, it is deemed that the membership company has determined that it will not record the claims as assets immediately prior to the entity conversion.

2 前項の規定は、社員に対して出資の履行をすべきことを請求する権利に係る債権を資産として計上している持分会社が吸収合併消滅会社又は新設合併消滅会社となる場合について準用する。

(2) The provisions of the preceding paragraph apply mutatis mutandis to cases where the membership company recording as assets, claims pertaining to the right to demand that contributions should be performed by its members becomes a company disappearing in an absorption-type merger or a company disappearing in a consolidation-type merger.

(会社以外の法人が会社となる場合における資産及び負債の評価)

(Valuation of Assets and Liabilities in Cases When a Corporation That Is Not a Company Becomes a Company)

第十条 次に掲げる法律の規定により会社以外の法人が会社となる場合には、当該会社がその有する資産及び負債に付すべき帳簿価額は、他の法令に別段の定めがある場合を除き、当該会社となる直前に当該法人が当該資産及び負債に付していた帳簿価額とする。

Article 10 If a corporation which is not a company becomes a company pursuant to the provisions of the Acts listed below, the book values to be entered by that company to the assets and liabilities that company holds are the book values entered for the relevant assets and liabilities of that corporation immediately prior to becoming that company, unless otherwise provided in other laws and regulations:

一 農業協同組合法（昭和二十二年法律第百三十二号）

(i) Agricultural Co-operatives Act (Act No. 132 of 1947);

二 金融商品取引法

(ii) Financial Instruments and Exchange Act;

三 商品先物取引法（昭和二十五年法律第二百三十九号）

(iii) Commodity Futures Act (Act No. 239 of 1950);

四 中小企業団体の組織に関する法律（昭和三十二年法律第百八十五号）

(iv) Act on the Organization of Small and Medium-sized Enterprise Association (Act No. 185 of 1957);

五 技術研究組合法（昭和三十六年法律第八十一号）

(v) Research and Development Partnerships Act (Act No. 81 of 1961);

六 金融機関の合併及び転換に関する法律（昭和四十三年法律第八十六号）

(vi) Act on Financial Institutions' Merger and Conversion (Act No. 86 of 1968);

七 保険業法

(vii) Insurance Business Act.

## 第二節 のれん

### Section 2 Goodwill

第十一条 会社は、吸収型再編、新設型再編又は事業の譲受けをする場合において、適正な額ののれんを資産又は負債として計上することができる。

Article 11 If a company is performing an absorption-type restructuring, a consolidation-type restructuring, or an acceptance of assignment of business, it may record the appropriate amount of goodwill as assets or liabilities.

## 第三節 株式及び持分に係る特別勘定

### Section 3 Special Accounts for Shares and Equity Interests

第十二条 会社は、吸収分割、株式交換、新設分割、株式移転又は事業の譲渡の対価と

して株式又は持分を取得する場合において、当該株式又は持分に係る適正な額の特別勘定を負債として計上することができる。

Article 12 If a company acquires shares or equity interests as consideration for an absorption-type company split, a share exchange, an incorporation-type company split, a share transfer or an assignment of business, it may record the appropriate amount as a special allowance pertaining to the shares or equity interests as liabilities.

### 第三章 純資産

#### Chapter III Net Assets

##### 第一節 株式会社の株主資本

##### Section 1 Shareholder Equity in Stock Companies

##### 第一款 株式の交付等

##### Subsection 1 Delivery of Shares

(通則)

(General Rules)

第十三条 株式会社がその成立後に行う株式の交付（法第四百四十五条第五項に掲げる行為に際しての株式の交付を除く。）による株式会社の資本金等増加限度額（同条第一項に規定する株主となる者が当該株式会社に対して払込み又は給付をした財産の額をいう。以下この節において同じ。）、その他資本剰余金及びその他利益剰余金の額並びに自己株式対価額（第一百五十二条第二項第八号及び第一百五十八条第八号ロ並びに法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号に規定する自己株式の対価の額をいう。以下この章において同じ。）については、この款の定めるところによる。

Article 13 (1) The maximum amount of increase in stated capital of a stock company (meaning the amount of property that persons who are shareholders as provided in Article 445, paragraph (1) of the Act have paid or delivered to the stock company, the same applies hereinafter in this Section) through share delivery occurring after the formation of the stock company (excluding share delivery upon performance of the actions listed in the same Article, paragraph (5) of the Act), the amount of other capital surplus and other retained earnings, and the amount of consideration for treasury shares (meaning the amount of consideration for the treasury shares as provided in Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) hereof, and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Act; the same applies hereinafter in this Chapter) are to be governed by this Subsection.

2 前項に規定する「成立後に行う株式の交付」とは、株式会社がその成立後において行う次に掲げる場合における株式の発行及び自己株式の処分（第八号、第九号、第十二号、第十四号及び第十五号に掲げる場合にあつては、自己株式の処分）をいう。

(2) The phrase "share delivery occurring after the formation of a stock company"

as provided in the preceding paragraph means the issuance of shares and the disposition of treasury shares (in the cases listed in item (viii), item (ix), item (xii), item (xiv) and item (xv), the disposition of treasury shares) that occurs after the formation of a stock company in the cases listed below:

一 法第二編第二章第八節の定めるところにより募集株式を引き受ける者の募集を行う場合

(i) cases where, pursuant to the provisions of Part II, Chapter II, Section 8 of the Act, subscribers for shares for subscription are solicited;

二 取得請求権付株式（法第百八条第二項第五号ロに掲げる事項についての定めがあるものに限る。以下この章において同じ。）の取得をする場合

(ii) cases where shares with put options (limited to those for which there are provisions with respect to the matters listed in Article 108, paragraph (2), item (v), (b) of the Act; the same applies hereinafter in this Chapter) are acquired;

三 取得条項付株式（法第百八条第二項第六号ロに掲げる事項についての定めがあるものに限る。以下この章において同じ。）の取得をする場合

(iii) cases where shares subject to call (limited to those for which there are provisions with respect to the matters listed in Article 108, paragraph (2), item (vi), (b) of the Act; the same applies hereinafter in this Chapter) are acquired;

四 全部取得条項付種類株式（当該全部取得条項付種類株式を取得するに際して法第百七十一条第一項第一号イに掲げる事項についての定めをした場合における当該全部取得条項付種類株式に限る。以下この章において同じ。）の取得をする場合

(iv) cases where shares subject to class-wide call (limited to the shares subject to class-wide call if provisions have been made with respect to the matters listed in Article 171, paragraph (1), item (i), (a) of the Act at acquisition of the shares subject to class-wide call; the same applies hereinafter in this Chapter) are acquired;

五 株式無償割当てをする場合

(v) cases where an allotment of shares without contribution is made;

六 新株予約権の行使があった場合

(vi) cases where share options have been exercised;

七 取得条項付新株予約権（法第二百三十六条第一項第七号ニに掲げる事項についての定めがあるものに限る。以下この章において同じ。）の取得をする場合

(vii) cases where share options subject to call (limited to those for which there are provisions with respect to the matters listed in Article 236, paragraph (1), item (vii), (d) of the Act; the same applies hereinafter in this Chapter) are acquired;

八 単元未満株式売渡請求を受けた場合

(viii) cases where the stock company has received a demand for the sale of shares less than one unit;

九 株式会社が当該株式会社の株式を取得したことにより生ずる法第四百六十二条第一項に規定する義務を履行する株主（株主と連帯して義務を負う者を含む。）に対して当該株主から取得した株式に相当する株式を交付すべき場合

(ix) cases where the stock company is to deliver shares corresponding to the shares acquired from a shareholder (including persons who bear the obligations jointly and severally with the shareholder) who performs the obligations as provided in Article 462, paragraph (1) of the Act that arise due to the fact that the shareholder has acquired shares of the stock company;

十 吸収合併後当該株式会社が存続する場合

(x) cases where the stock company survives an absorption-type merger;

十一 吸収分割による他の会社とその事業に関して有する権利義務の全部又は一部の承継をする場合

(xi) cases where, as a result of an absorption-type company split, another company succeeds to all or part of the rights and obligations related to the stock company's business;

十二 吸収分割により吸収分割会社（株式会社に限る。）が自己株式を吸収分割承継会社に承継させる場合

(xii) cases where, through an absorption-type company split, the company splitting in the absorption-type split (limited to a stock company) allows the company succeeding in the absorption-type split to succeed to its treasury shares;

十三 株式交換による他の株式会社の発行済株式の全部の取得をする場合

(xiii) cases where, through a share exchange, the stock company acquires all the issued shares of another stock company;

十四 株式交換に際して自己株式を株式交換完全親会社に取得される場合

(xiv) cases where, in a share exchange, the wholly owning parent company resulting from the share exchange acquires the stock company's treasury shares;

十五 株式移転に際して自己株式を株式移転設立完全親会社に取得される場合

(xv) cases where, in a share transfer, the wholly owning parent company incorporated in the share transfer acquires the stock company's treasury shares.

（募集株式を引き受ける者の募集を行う場合）

(Cases Where Subscribers Are Solicited for Shares for Subscription)

第十四条 法第二編第二章第八節の定めるところにより募集株式を引き受ける者の募集を行う場合には、資本金等増加限度額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額に株式発行割合（当該募集に際して発行する株式の数を当該募集に際して発行する株式の数及び処分する自己株式の数の合計数で除して得た割合をいう。以下この条において同じ。）を乗じて得た額から第四号に掲げる額を減じて得た額（零未満である場合にあっては、零）とする。



Article 14 (1) If the subscribers are solicited for shares for subscription pursuant to the provisions of Part II, Chapter II, Section 8 of the Act, the maximum amount of increase in stated capital is the amount obtained by subtracting the amount listed in item (iv) from the amount obtained by multiplying by the share issue rate (meaning the rate obtained by dividing the number of shares issued at the solicitation by the sum of the number of shares issued and the number of treasury shares disposed of at the solicitation; the same applies hereinafter in this Article) the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii) (if this is less than zero; zero):

一 法第二百八条第一項の規定により払込みを受けた金銭の額（次のイ又はロに掲げる場合における金銭にあつては、当該イ又はロに定める額）

(i) the amount of monies received as payment pursuant to the provisions of Article 208, paragraph (1) of the Act (for the monies listed respectively as follows in (a) or (b), the respective amounts provided therein):

イ 外国の通貨をもって金銭の払込みを受けた場合（ロに掲げる場合を除く。）

当該外国の通貨につき法第百九十九条第一項第四号の期日（同号の期間を定めた場合にあつては、法第二百八条第一項の規定により払込みを受けた日）の為替相場に基づき算出された額

(a) cases where payment of monies has been received in the currency of a foreign country (excluding the cases listed in (b)): an amount calculated based on the exchange rate for the foreign currency on the date set forth in Article 199, paragraph (1), item (iv) of the Act (if the period set forth in the same item has been determined, the day on which payment is received pursuant to the provisions of Article 208, paragraph (1) of the Act);

ロ 当該払込みを受けた金銭の額（イに定める額を含む。）により資本金等増加限度額を計算することが適切でない場合 当該金銭の当該払込みをした者における当該払込みの直前の帳簿価額

(b) cases where the calculations for the maximum amount of increase in stated capital through the amount of monies received as payment (including the amount as provided in (a)) are incorrect: the book value of the monies immediately prior to the payment according to the person who has made the payment;

二 法第二百八条第二項の規定により現物出資財産（法第二百七条第一項に規定する現物出資財産をいう。以下この条において同じ。）の給付を受けた場合にあつては、当該現物出資財産の法第百九十九条第一項第四号の期日（同号の期間を定めた場合にあつては、法第二百八条第二項の規定により給付を受けた日）における価額（次のイ又はロに掲げる場合における現物出資財産にあつては、当該イ又はロに定める額）

(ii) if, pursuant to the provisions of Article 208, paragraph (2) of the Act, the delivery of properties contributed in kind (meaning the properties

contributed in kind as provided in Article 207, paragraph (1) of the Act; the same applies hereinafter in this Article) has been received, the value of the properties contributed in kind (for the properties contributed in kind listed in (a) or (b) below, the amount provided therein) on the date set forth in Article 199, paragraph (1), item (iv) of the Act (if the period set forth in the same item has been determined, the day on which the delivery is received pursuant to Article 208, paragraph (2) of the Act):

イ 当該株式会社と当該現物出資財産の給付をした者が共通支配下関係にある場合（当該現物出資財産に時価を付すべき場合を除く。） 当該現物出資財産の当該給付をした者における当該給付の直前の帳簿価額

(a) cases where the relevant stock company and the person who has delivered the properties contributed in kind are under common control (excluding cases where a market value is to be entered for the properties contributed in kind): the book value of the properties contributed in kind immediately prior to the delivery according to the person who has delivered them;

ロ イに掲げる場合以外の場合であって、当該給付を受けた現物出資財産の価額により資本金等増加限度額を計算することが適切でないとき イに定める帳簿価額

(b) in cases other than that listed in (a), when the calculations for the maximum amount of increase in stated capital through the value of properties contributed in kind received through the delivery are incorrect: the book value as provided in (a);

三 法第百九十九条第一項第五号に掲げる事項として募集株式の交付に係る費用の額のうち、株式会社が資本金等増加限度額から減ずるべき額と定めた額

(iii) among the amounts of expenses pertaining to the delivery of shares for subscription taken as the matters listed in Article 199, paragraph (1) item (v) of the Act, the amount determined by the stock company as the amount to be subtracted from the maximum amount of increase in stated capital; or

四 イに掲げる額からロに掲げる額を減じて得た額が零以上であるときは、当該額

(iv) when the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) is equal to or greater than zero, the relevant amount:

イ 当該募集に際して処分する自己株式の帳簿価額

(a) the book value of treasury shares disposed of at the solicitation;

ロ 第一号及び第二号に掲げる額の合計額から前号に掲げる額を減じて得た額（零未満である場合にあつては、零）に自己株式処分割合（一から株式発行割合を減じて得た割合をいう。以下この条において同じ。）を乗じて得た額

(b) the amount obtained by multiplying by the treasury share disposal rate (meaning the rate obtained by subtracting the share issue rate from one; the same applies hereinafter in this Article) the amount obtained by subtracting the amount listed in the preceding item from the sum of the amounts listed in item (i) and item (ii) (if this is less than zero; zero).

2 前項に規定する場合には、同項の行為後の次の各号に掲げる額は、同項の行為の直

前の当該額に、当該各号に定める額を加えて得た額とする。

(2) In the cases prescribed in the preceding paragraph, the amounts after the acts set forth in the same paragraph listed in the following items are each to be the amounts obtained by adding the amounts provided in those items to those amounts respectively immediately prior to the act set forth in the same paragraph:

一 その他資本剰余金の額 イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額

(i) the amount of other capital surplus: the amount obtained by subtracting the amount listed in (c) from the sum of the amounts listed in (a) and (b):

イ 前項第一号及び第二号に掲げる額の合計額から同項第三号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額

(a) the amount obtained by multiplying by the treasury share disposal rate the amount obtained by subtracting the amount listed in item (iii) of the preceding paragraph from the sum of the amounts listed in item (i) and item (ii) of the same paragraph;

ロ 次に掲げる額のうちいずれか少ない額

(b) whichever of the amounts listed below is the smallest:

(1) 前項第四号に掲げる額

1. the amount listed in item (iv) of the preceding paragraph;

(2) 前項第一号及び第二号に掲げる額の合計額から同項第三号に掲げる額を減じて得た額に株式発行割合を乗じて得た額（零未満である場合にあっては、零）

2. the amount obtained by multiplying by the share issue rate the amount obtained by subtracting the amount listed in item (iii) of the preceding paragraph from the sum of the amounts listed in item (i) and item (ii) of the same paragraph (if this is less than zero; zero);

ハ 当該募集に際して処分する自己株式の帳簿価額

(c) the book value of treasury shares disposed of at the solicitation; or

二 その他利益剰余金の額 前項第一号及び第二号に掲げる額の合計額から同項第三号に掲げる額を減じて得た額が零未満である場合における当該額に株式発行割合を乗じて得た額

(ii) the amount of other retained earnings: if the amount obtained by subtracting the amount listed in item (iii) of the preceding paragraph from the sum of the amounts listed in item (i) and item (ii) of the same paragraph is less than zero, the amount obtained by multiplying the relevant amount by the share issue rate.

3 第一項に規定する場合には、自己株式対価額は、第一項第一号及び第二号に掲げる額の合計額から同項第三号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額とする。

(3) In the cases prescribed in paragraph (1), the amount of consideration for

treasury shares is the amount obtained by multiplying by the treasury share disposal rate the amount obtained by subtracting the amount listed in item (iii) of the same paragraph from the sum of the amounts listed in paragraph (1), item (i) and item (ii).

4 第二項第一号ロに掲げる額は、第百五十条第二項第八号及び第百五十八条第八号ロ並びに法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号の規定の適用については、当該額も、自己株式対価額に含まれるものとみなす。

(4) The amount listed in paragraph (2), item (i), (b), with respect to the application of the provisions of Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) hereof, and Article 446, item (ii), and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Act, is also deemed to be included in the amount of consideration for treasury shares.

5 第一項第二号の規定の適用については、現物出資財産について法第百九十九条第一項第二号に掲げる額及び同項第三号に掲げる価額と、当該現物出資財産の帳簿価額（当該出資に係る資本金及び資本準備金の額を含む。）とが同一の額でなければならないと解してはならない。

(5) With respect to the application of the provisions of paragraph (1), item (ii), the amount listed in Article 199, paragraph (1), item (ii) of the Act, and the value listed in the same paragraph, item (iii) regarding properties contributed in kind, and the book value of the properties contributed in kind (including the amounts of stated capital and capital reserves pertaining to the contributions), must not be interpreted as having to be the same amount.

（株式の取得に伴う株式の発行等をする場合）

(Cases Where Shares Are Issued upon Share Acquisition)

第十五条 次に掲げる場合には、資本金等増加限度額は、零とする。

Article 15 (1) In the cases listed below, the maximum amount of increase in stated capital is zero:

一 取得請求権付株式の取得をする場合

(i) cases where shares with put options are acquired;

二 取得条項付株式の取得をする場合

(ii) cases where shares subject to call are acquired;

三 全部取得条項付種類株式の取得をする場合

(iii) cases where shares subject to class-wide call are acquired.

2 前項各号に掲げる場合には、自己株式対価額は、当該各号に掲げる場合において処分する自己株式の帳簿価額とする。

(2) In the cases listed in each item of the preceding paragraph, the amount of consideration for treasury shares is the book value of the treasury shares disposed of in the cases listed respectively in those items.

（株式無償割当てをする場合）

(Cases Where an Allotment of Shares without Contribution Is Made)

第十六条 株式無償割当てをする場合には、資本金等増加限度額は、零とする。

Article 16 (1) If an allotment of shares without contribution is made, the maximum amount of increase in stated capital is zero.

2 前項に規定する場合には、株式無償割当て後のその他資本剰余金の額は、株式無償割当ての直前の当該額から当該株式無償割当てに際して処分する自己株式の帳簿価額を減じて得た額とする。

(2) In the cases prescribed in the preceding paragraph, the amount of other capital surplus after an allotment of shares without contribution is the amount obtained by subtracting the book value of treasury shares disposed of in the allotment of shares without contribution from the amount of other capital surplus immediately prior to the allotment of shares without contribution.

3 第一項に規定する場合には、自己株式対価額は、零とする。

(3) In the cases prescribed in paragraph (1), the amount of consideration for treasury shares is zero.

(新株予約権の行使があった場合)

(Cases Where Share Options Have Been Exercised)

第十七条 新株予約権の行使があった場合には、資本金等増加限度額は、第一号から第三号までに掲げる額の合計額から第四号に掲げる額を減じて得た額に株式発行割合（当該行使に際して発行する株式の数を当該行使に際して発行する株式の数及び処分する自己株式の数の合計数で除して得た割合をいう。以下この条において同じ。）を乗じて得た額から第五号に掲げる額を減じて得た額（零未満である場合にあっては、零）とする。

Article 17 (1) If share options have been exercised, the maximum amount of increase in stated capital is the amount obtained by subtracting the amount listed in item (v) from the amount obtained by multiplying by the share issue rate (meaning the rate obtained by dividing the number of shares issued at the exercising by the sum of the number of shares issued and the number of treasury shares disposed of at the exercising; the same applies hereinafter in this Article) the amount obtained by subtracting the amount listed in item (iv) from the sum of the amounts listed in item (i) through item (iii) (if this is less than zero; zero):

一 行使時における当該新株予約権の帳簿価額

(i) the book value of the share options at the time of exercising;

二 法第二百八十一条第一項に規定する場合又は同条第二項後段に規定する場合におけるこれらの規定により払込みを受けた金銭の額（次のイ又はロに掲げる場合における金銭にあっては、当該イ又はロに定める額）

(ii) in the cases prescribed in Article 281, paragraph (1) of the Act, or in the cases as provided in the second sentence of paragraph (2) of the same Article, the amount of monies received as payment pursuant to those provisions (for

monies in the cases listed in (a) or (b) below, the amount as provided therein):

イ 外国の通貨をもって金銭の払込みを受けた場合（ロに掲げる場合を除く。）  
当該外国の通貨につき行使時の為替相場に基づき算出された額

(a) cases where payment has been received of monies in the currency of a foreign country (excluding the cases listed in (b)): an amount calculated based on the exchange rate for the foreign currency at the time of exercising;

ロ 当該払込みを受けた金銭の額（イに定める額を含む。）により資本金等増加限度額を計算することが適切でない場合 当該金銭の当該払込みをした者における当該払込みの直前の帳簿価額

(b) cases where the calculations for the maximum amount of increase in stated capital through the amount of monies received as payment (including the amount prescribed in (a)) are incorrect: the book value of the monies immediately prior to the payment according to the person who has made the payment;

三 法第二百八十一条第二項前段の規定により現物出資財産（法第二百八十四条第一項に規定する現物出資財産をいう。以下この条において同じ。）の給付を受けた場合にあっては、当該現物出資財産の行使時における価額（次のイ又はロに掲げる場合における現物出資財産にあっては、当該イ又はロに定める額）

(iii) if the delivery of the properties contributed in kind (meaning the properties contributed in kind as provided in Article 284, paragraph (1) of the Act; same applies hereinafter in this Article) have been received pursuant to the provisions of the first sentence of Article 281, paragraph (2) of the Act, the value of the properties contributed in kind at the time of exercising (for properties contributed in kind in the cases listed in (a) or (b) below, the amount as provided therein):

イ 当該株式会社と当該現物出資財産の給付をした者が共通支配下関係にある場合（当該現物出資財産に時価を付すべき場合を除く。） 当該現物出資財産の当該給付をした者における当該給付の直前の帳簿価額

(a) cases where the relevant stock company and the person who has delivered the relevant properties contributed in kind are under common control (excluding cases where a market value is to be entered for the properties contributed in kind): the book value of the properties contributed in kind immediately prior to the delivery according to the person who has delivered them;

ロ イに掲げる場合以外の場合であって、当該給付を受けた現物出資財産の価額により資本金等増加限度額を計算することが適切でないとき イに定める帳簿価額

(b) in cases other than that listed in (a), when the calculations for the maximum amount of increase in stated capital through the value of the properties contributed in kind received through the relevant delivery are

incorrect: the book value as provided in (a);

四 法第二百三十六条第一項第五号に掲げる事項として新株予約権の行使に応じて行う株式の交付に係る費用の額のうち、株式会社が資本金等増加限度額から減ずるべき額と定めた額

(iv) among the amounts of expenses pertaining to the delivery of shares taking place upon the exercising of share options taken as the matters listed in Article 236, paragraph (1) item (v) of the Act, the amount determined by a stock company as the amount to be subtracted from the maximum amount of increase in stated capital;

五 イに掲げる額からロに掲げる額を減じて得た額が零以上であるときは、当該額  
(v) when the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) is equal to or greater than zero, that amount:

イ 当該行使に際して処分する自己株式の帳簿価額

(a) the book value of treasury shares disposed of at the exercising;

ロ 第一号から第三号までに掲げる額の合計額から前号に掲げる額を減じて得た額（零未満である場合にあっては、零）に自己株式処分割合（一から株式発行割合を減じて得た割合をいう。以下この条において同じ。）を乗じて得た額

(b) the amount obtained by multiplying by the treasury share disposal rate (meaning the rate obtained by subtracting the share issue rate from one; the same applies hereinafter in this Article) the amount obtained by subtracting the amount listed in the preceding item from the sum of the amounts listed in item (i) through item (iii) (if this is less than zero; zero).

2 前項に規定する場合には、新株予約権の行使後の次の各号に掲げる額は、当該行使の直前の当該額に、当該各号に定める額を加えて得た額とする。

(2) In the cases prescribed in the preceding paragraph, the amounts after the exercising of share options listed in the following items are each to be the amounts obtained by adding the amounts as provided in those items to those amounts respectively immediately prior to the exercising:

一 その他資本剰余金の額 イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額

(i) the amount of other capital surplus: the amount obtained by subtracting the amount listed in (c) from the sum of the amounts listed in (a) and (b):

イ 前項第一号から第三号までに掲げる額の合計額から同項第四号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額

(a) the amount obtained by multiplying by the treasury share disposal rate the amount obtained by subtracting the amount listed in item (iv) of the preceding paragraph from the sum of the amounts listed in item (i) through item (iii) of the same paragraph;

ロ 次に掲げる額のうちいずれか少ない額

(b) whichever of the amounts listed below is the smallest:

(1) 前項第五号に掲げる額

1. the amount listed in item (v) of the preceding paragraph;
    - (2) 前項第一号から第三号までに掲げる額の合計額から同項第四号に掲げる額を減じて得た額に株式発行割合を乗じて得た額（零未満である場合にあっては、零）
  2. the amount obtained by multiplying by the share issue rate the amount obtained by subtracting the amount listed in the item (iv) of the preceding paragraph from the sum of the amounts listed in item (i) through item (iii) of the same paragraph (if this is less than zero; zero);
    - ハ 当該行使に際して処分する自己株式の帳簿価額
    - (c) the book value of treasury shares disposed of at the exercising;
  - 二 その他利益剰余金の額 前項第一号から第三号までに掲げる額の合計額から同項第四号に掲げる額を減じて得た額が零未満である場合における当該額に株式発行割合を乗じて得た額
  - (ii) the amount of other retained earnings: if the amount obtained by subtracting the amount listed in item (iv) of the preceding paragraph from the sum of the amounts listed in item (i) through item (iii) of the same paragraph is less than zero, the amount obtained by multiplying the relevant amount by the share issue rate.
- 3 第一項に規定する場合には、自己株式対価額は、同項第一号から第三号までに掲げる額の合計額から同項第四号に掲げる額を減じて得た額に自己株式処分割合を乗じて得た額とする。
- (3) In the cases prescribed in paragraph (1), the amount of consideration for treasury shares is the amount obtained by multiplying by the treasury share disposal rate the amount obtained by subtracting the amount listed in item (iv) of the preceding paragraph from the sum of the amounts listed in item (i) through item (iii) of the same paragraph.
- 4 第二項第一号ロに掲げる額は、第百五十条第二項第八号及び第百五十八条第八号ロ並びに法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号の規定の適用については、当該額も、自己株式対価額に含まれるものとみなす。
- (4) The amount listed in paragraph (2), item (i), (b), with respect to the application of the provisions of Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) hereof, and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Act, is also deemed to be included in the amount of consideration for treasury shares.
- 5 第一項第一号の規定の適用については、新株予約権が募集新株予約権であった場合における当該募集新株予約権についての法第二百三十八条第一項第二号及び第三号に掲げる事項と、第一項第一号の帳簿価額とが同一のものでなければならぬと解してはならない。
- (5) With respect to the application of the provisions of paragraph (1), item (i), the matters listed in Article 238, paragraph (1), item (ii) and item (iii) of the Act regarding the relevant share options for subscription if share options are share



options for subscription, and the book value set forth in paragraph (1), item (i), must not be interpreted as having to be the same.

6 第一項第三号の規定の適用については、現物出資財産について法第二百三十六条第一項第二号及び第三号に掲げる価額と、当該現物出資財産の帳簿価額（当該出資に係る資本金及び資本準備金の額を含む。）とが同一の額でなければならないと解してはならない。

(6) With respect to the application of the provisions of paragraph (1), item (iii), the values listed in Article 236, paragraph (1), item (ii) and item (iii) of the Act regarding properties contributed in kind, and the book value of the properties contributed in kind (including the amounts of stated capital and capital reserves pertaining to the contributions), must not be interpreted as having to be the same amount.

（取得条項付新株予約権の取得をする場合）

(Cases Where Share Options Subject to Call Are Acquired)

第十八条 取得条項付新株予約権の取得をする場合には、資本金等増加限度額は、第一号に掲げる額から第二号及び第三号に掲げる額の合計額を減じて得た額に株式発行割合（当該取得に際して発行する株式の数を当該取得に際して発行する株式の数及び処分する自己株式の数の合計数で除して得た割合をいう。以下この条において同じ。）を乗じて得た額から第四号に掲げる額を減じて得た額（零未満である場合にあっては、零）とする。

Article 18 (1) When share options subject to call are acquired, the maximum amount of increase in stated capital is the amount obtained by subtracting the amount listed in item (iv) from the amount obtained by multiplying by the share issue rate (meaning the rate obtained by dividing the number of shares issued at the acquisition by the sum of the number of shares issued and the number of treasury shares disposed of at the acquisition; the same applies hereinafter in this Article) the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) from the amount listed in item (i) (if this is less than zero; zero):

一 当該取得時における当該取得条項付新株予約権（当該取得条項付新株予約権が新株予約権付社債（これに準ずるものを含む。以下この号において同じ。）に付されたものである場合にあっては、当該新株予約権付社債についての社債（これに準ずるものを含む。）を含む。以下この項において同じ。）の価額

(i) the value of the relevant share options subject to call (including, if the relevant share options subject to call have been entered for bonds with share options (including bonds equivalent to the same; the same applies hereinafter in this item), bonds with respect to the bonds with share options (including bonds equivalent to the same); the same applies hereinafter in this paragraph) at the time of the acquisition;

二 当該取得条項付新株予約権の取得と引換えに行う株式の交付に係る費用の額のうち

- ち、株式会社が資本金等増加限度額から減ずるべき額と定めた額
- (ii) among the amounts of expenses pertaining to the delivery of shares carried out in exchange for the acquisition of share options subject to call, the amount determined by a stock company as the amount to be subtracted from the maximum amount of increase in stated capital;
- 三 株式会社が当該取得条項付新株予約権を取得するのと引換えに交付する財産（当該株式会社の株式を除く。）の帳簿価額（当該財産が社債（自己社債を除く。）又は新株予約権（自己新株予約権を除く。）である場合にあっては、会計帳簿に付すべき額）の合計額
- (iii) the sum total of the book value of the property that a stock company delivers in exchange for acquiring the relevant share options subject to call (except for shares of the stock company) (if the property is bonds (except for reacquired bonds) or share options (except for the stock company's own share options), the amount to be entered to the accounting books);
- 四 イに掲げる額からロに掲げる額を減じて得た額が零以上であるときは、当該額
- (iv) when the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) is equal to or greater than zero, that amount:
- イ 当該取得に際して処分する自己株式の帳簿価額
- (a) the book value of treasury shares disposed of at the acquisition;
- ロ 第一号に掲げる額から第二号及び前号に掲げる額の合計額を減じて得た額（零未満である場合にあっては、零）に自己株式処分割合（一から株式発行割合を減じて得た割合をいう。以下この条において同じ。）を乗じて得た額
- (b) the amount obtained by multiplying by the treasury share disposal rate (meaning the rate obtained by subtracting the share issue rate from one; hereinafter the same applies in this Article) the amount obtained by subtracting the sum of the amounts listed in item (ii) and the preceding item from the amount listed in item (i) (if this is less than zero; zero).
- 2 前項に規定する場合には、取得条項付新株予約権の取得後の次の各号に掲げる額は、取得条項付新株予約権の取得の直前の当該額に、当該各号に定める額を加えて得た額とする。
- (2) In the cases prescribed in the preceding paragraph, the amounts after the acquisition of share options subject to call listed in the following items are each to be the amounts obtained by adding the amounts as provided in those items to those amounts respectively immediately prior to the acquisition of share options subject to call:
- 一 その他資本剰余金の額 イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額
- (i) the amount of other capital surplus: the amount obtained by subtracting the amount listed in (c) from the sum of the amounts listed in (a) and (b):
- イ 前項第一号に掲げる額から同項第二号及び第三号に掲げる額の合計額を減じて得た額に自己株式処分割合を乗じて得た額

- (a) the amount obtained by multiplying by the treasury share disposal rate the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) of the preceding paragraph from the amount listed in item (i) of the same paragraph;
- ロ 次に掲げる額のうちいずれか少ない額
- (b) whichever of the amounts listed below is the smallest:
- (1) 前項第四号に掲げる額
1. the amount listed in item (iv) of the preceding paragraph;
- (2) 前項第一号に掲げる額から同項第二号及び第三号に掲げる額の合計額を減じて得た額に株式発行割合を乗じて得た額（零未満である場合にあっては、零）
2. the amount obtained by multiplying by the share issue rate the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) of the preceding paragraph from the amount listed in item (i) of the same paragraph (if this is less than zero; zero);
- ハ 当該取得に際して処分する自己株式の帳簿価額
- (c) the book value of treasury shares disposed of at the acquisition;
- ニ その他利益剰余金の額 前項第一号に掲げる額から同項第二号及び第三号に掲げる額の合計額を減じて得た額が零未満である場合における当該額に株式発行割合を乗じて得た額
- (ii) the amount of other retained earnings: if the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) of the preceding paragraph from the amount listed in item (i) of the same paragraph is less than zero, the amount obtained by multiplying the share issue rate by the relevant amount.
- 3 第一項に規定する場合には、自己株式対価額は、同項第一号に掲げる額から同項第二号及び第三号に掲げる額の合計額を減じて得た額に自己株式処分割合を乗じて得た額とする。
- (3) In the cases prescribed in paragraph (1), the amount of consideration for treasury shares is the amount obtained by multiplying by the treasury share disposal rate the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) of the preceding paragraph from the amount listed in item (i) of the same paragraph.
- 4 第二項第一号ロに掲げる額は、第百五十条第二項第八号及び第百五十八条第八号ロ並びに法第四百四十六条第二号並びに第四百六十一条第二項第二号ロ及び第四号の規定の適用については、当該額も、自己株式対価額に含まれるものとみなす。
- (4) The amount listed in paragraph (2), item (i), (b), with regard to the application of the provisions of Article 150, paragraph (2), item (viii) and Article 158, item (viii), (b) hereof, and Article 446, item (ii) and Article 461, paragraph (2), item (ii), (b) and item (iv) of the Act, is also deemed to be included in the amount of consideration for treasury shares.

(単元未満株式売渡請求を受けた場合)

(Cases Where a Demand for the Sale of Shares Less than One Unit Has Been Received)

第十九条 単元未満株式売渡請求を受けた場合には、資本金等増加限度額は、零とする。

Article 19 (1) If a demand for the sale of shares less than one unit has been received, the maximum amount of increase in stated capital is zero.

2 前項に規定する場合には、単元未満株式売渡請求後のその他資本剰余金の額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額とする。

(2) In the case prescribed in the preceding paragraph, the amount of other capital surplus after the demand for the sale of shares less than one unit is the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 単元未満株式売渡請求の直前のその他資本剰余金の額

(i) the amount of other capital surplus immediately prior to demand for the sale of shares less than one unit;

二 当該単元未満株式売渡請求に係る代金の額

(ii) the amount of charges pertaining to the demand for the sale of shares less than one unit;

三 当該単元未満株式売渡請求に応じて処分する自己株式の帳簿価額

(iii) the book value of treasury shares disposed of in response to the demand for the sale of shares less than one unit.

3 第一項に規定する場合には、自己株式対価額は、単元未満株式売渡請求に係る代金の額とする。

(3) In the case prescribed in paragraph (1), the amount of consideration for treasury shares is the amount of charges pertaining to demand for the sale of shares less than one unit.

(法第四百六十二条第一項に規定する義務を履行する株主に対して株式を交付すべき場合)

(Cases Where Shares Are to Be Delivered to a Shareholder Who Has Fulfilled the Obligations as Provided in Article 462, Paragraph (1) of the Act)

第二十条 株式会社が当該株式会社の株式を取得したことにより生ずる法第四百六十二条第一項に規定する義務を履行する株主（株主と連帯して義務を負う者を含む。）に対して当該株主から取得した株式に相当する株式を交付すべき場合には、資本金等増加限度額は、零とする。

Article 20 (1) If a stock company is to deliver shares corresponding to the shares acquired from a shareholder (including persons who bear the obligations jointly and severally with the shareholder) who performs the obligations as provided in Article 462, paragraph (1) of the Act that arise due to the fact that the shareholder acquired shares of the stock company, the maximum amount of

increase in stated capital is zero.

2 前項に規定する場合には、同項の行為後のその他資本剰余金の額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額とする。

(2) In the cases prescribed in the preceding paragraph, the amount of other capital surplus after the act set forth in the same paragraph is the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 前項の行為の直前のその他資本剰余金の額

(i) the amount of other capital surplus immediately prior to the act set forth in the preceding paragraph;

二 前項の株主（株主と連帯して義務を負う者を含む。）が株式会社に対して支払った金銭の額

(ii) the amount of monies paid to the stock company by the shareholders (including persons who bear obligations jointly and severally with a shareholder) set forth in the preceding paragraph;

三 当該交付に際して処分する自己株式の帳簿価額

(iii) the book value of treasury shares disposed of at the delivery.

3 第一項に規定する場合には、自己株式対価額は、同項の株主（株主と連帯して義務を負う者を含む。）が株式会社に対して支払った金銭の額とする。

(3) In the cases prescribed in paragraph (1), the amount of consideration for treasury shares is the amount of monies paid to a stock company by the shareholder (including persons who bear obligations jointly and severally with a shareholder) set forth in the same paragraph.

（設立時又は成立後の株式の交付に伴う義務が履行された場合）

(Cases Where Obligations Concerning the Delivery of Shares at the Time of Incorporation or after Formation Have Been Performed)

第二十一条 次に掲げる義務が履行された場合には、株式会社のその他資本剰余金の額は、当該義務の履行により株式会社に対して支払われた金銭又は給付された金銭以外の財産の額が増加するものとする。

Article 21 If the obligations listed below have been performed, the amount of other capital surplus held by a stock company is to be increased by the amount of monies paid or any property other than monies delivered to the stock company through the performing of the obligations:

一 法第五十二条第一項の規定により同項に定める額を支払う義務（当該義務を履行した者が法第二十八条第一号の財産を給付した発起人である場合における当該義務に限る。）

(i) the obligation to pay the amount as provided in Article 52, paragraph (1) of the Act pursuant to the provisions of the same paragraph (limited to such obligation where the person who has performed such obligation is an incorporator who delivered the property of Article 28, item (i) of the Act);

二 法第五十二条の二第一項各号に掲げる場合において同項の規定により当該各号に定める行為をする義務

(ii) the obligation to perform the acts provided in the items of Article 52-2, paragraph (1) of the Act pursuant to the provisions of the same paragraph in the cases listed respectively in those items;

三 法第百二条の二第一項の規定により同項に規定する支払をする義務

(iii) the obligation to pay as provided in Article 102-2, paragraph (1) of the Act pursuant to the provisions of the same paragraph;

四 法第二百十二条第一項各号に掲げる場合において同項の規定により当該各号に定める額を支払う義務

(iv) the obligation to pay the amounts provided in the items of Article 212, paragraph (1) of the Act pursuant to the provisions of the same paragraph in the cases listed respectively in those items;

五 法第二百十三条の二第一項各号に掲げる場合において同項の規定により当該各号に定める行為をする義務

(v) the obligation to perform the acts provided in the items of Article 213-2, paragraph (1) of the Act pursuant to the provisions of the same paragraph in the cases listed respectively in those items;

六 法第二百八十五条第一項各号に掲げる場合において同項の規定により当該各号に定める額を支払う義務

(vi) the obligation to pay the amounts provided in the items of Article 285, paragraph (1) of the Act pursuant to the provisions of the same paragraph in the cases listed respectively in those items;

七 新株予約権を行使した新株予約権者であって法第二百八十六条の二第一項各号に掲げる者に該当するものが同項の規定により当該各号に定める行為をする義務

(vii) the obligation of a share option holder that has exercised a share option and that falls under any of the categories of persons provided in the items of Article 286-2, paragraph (2) of the Act to perform the acts listed respectively in those items pursuant to the provisions of the same paragraph.

## 第二款 剰余金の配当

### Subsection 2 Dividends from Surplus

(法第四百四十五条第四項の規定による準備金の計上)

(Recording of Reserves Pursuant to the Provisions of Article 445, Paragraph (4) of the Act)

第二十二條 株式会社が剰余金の配当をする場合には、剰余金の配当後の資本準備金の額は、当該剰余金の配当の直前の資本準備金の額に、次の各号に掲げる場合の区分に応じ、当該各号に定める額を加えて得た額とする。

Article 22 (1) If a stock company distributes dividends from surplus, the amount of capital reserves after distribution of dividends from surplus is the amount

obtained by adding to the amount of capital reserves immediately prior to the distribution of dividends from surplus the amount as provided in the following items in accordance with the categories of cases listed therein:

一 当該剰余金の配当をする日における準備金の額が当該日における基準資本金額（資本金の額に四分の一を乗じて得た額をいう。以下この条において同じ。）以上である場合 零

(i) cases where the amount of reserves on the day of the relevant distribution of dividends from surplus is equal to or greater than the standard amount of capital (meaning the amount obtained by multiplying the amount of stated capital by one quarter; the same applies hereinafter in this Article) on that day: zero;

二 当該剰余金の配当をする日における準備金の額が当該日における基準資本金額未満である場合 イ又はロに掲げる額のうちいずれか少ない額に資本剰余金配当割合（次条第一号イに掲げる額を法第四百四十六条第六号に掲げる額で除して得た割合をuいう。）を乗じて得た額

(ii) cases where the amount of reserves on the day of the relevant distribution of dividends from surplus is less than the standard amount of capital on that day: the amount obtained by multiplying by the capital surplus distribution rate (meaning the rate obtained by dividing the amount listed in item (i), (a) of the following Article by the amount listed in Article 446, item (vi) of the Act) whichever amount is the smallest from the amounts listed in (a) and (b):

イ 当該剰余金の配当をする日における準備金計上限度額（基準資本金額から準備金の額を減じて得た額をいう。以下この条において同じ。）

(a) the maximum amount of appropriation from reserves (meaning the amount obtained by subtracting the amount of reserves from the standard amount of capital; the same applies hereinafter in this Article) on the day of the distribution of dividends from surplus;

ロ 法第四百四十六条第六号に掲げる額に十分の一を乗じて得た額

(b) the amount obtained by multiplying by one-tenth the amount listed in Article 446, item (vi) of the Act.

2 株式会社が剰余金の配当をする場合には、剰余金の配当後の利益準備金の額は、当該剰余金の配当の直前の利益準備金の額に、次の各号に掲げる場合の区分に応じ、当該各号に定める額を加えて得た額とする。

(2) If a stock company distributes dividends from surplus, the amount of retained earnings reserves after distribution of dividends from surplus is the amount obtained by adding to the amount of retained earnings reserves immediately prior to the distribution of dividends from surplus the amount as provided in the following items in accordance with the categories of cases listed therein:

一 当該剰余金の配当をする日における準備金の額が当該日における基準資本金額以上である場合 零

(i) cases where the amount of reserves on the day of the distribution of

dividends from surplus is equal to or greater than the standard amount of capital on that day: zero;

二 当該剰余金の配当をする日における準備金の額が当該日における基準資本金額未満である場合 イ又はロに掲げる額のうちいずれか少ない額に利益剰余金配当割合（次条第二号イに掲げる額を法第四百四十六条第六号に掲げる額で除して得た割合をいう。）を乗じて得た額

(ii) cases where the amount of reserves on the day of the distribution of dividends from surplus is less than the standard amount of capital on that day: the amount obtained by multiplying by the retained earnings distribution rate (meaning the rate obtained by dividing the amount listed in item (ii), (a) of the following Article by the amount listed in Article 446, item (vi) of the Act) by whichever amount is the smallest from the amounts listed in (a) and (b):

イ 当該剰余金の配当をする日における準備金計上限度額

(a) the maximum amount of appropriation from reserves on the day of the distribution of dividends from surplus;

ロ 法第四百四十六条第六号に掲げる額に十分の一を乗じて得た額

(b) the amount obtained by multiplying by one-tenth the amount listed in Article 446, item (vi) of the Act.

(減少する剰余金の額)

(Amounts of Deduction from Surplus)

第二十三条 株式会社が残余金の配当をする場合には、剰余金の配当後の次の各号に掲げる額は、当該剰余金の配当の直前の当該額から、当該各号に定める額を減じて得た額とする。

Article 23 If a stock company distributes dividends from surplus, the amounts listed in the following items after distribution of dividends from surplus are the amounts obtained by subtracting the amounts as provided in those items from those amounts immediately prior to the distribution of dividends from surplus;

一 その他資本剰余金の額 次に掲げる額の合計額

(i) the amount of other capital surplus: the sum of the amounts listed below:

イ 法第四百四十六条第六号に掲げる額のうち、株式会社がおの他資本剰余金から減ずるべき額と定めた額

(a) among the amounts listed in Article 446, item (vi) of the Act, the amount determined by a stock company as the amount to be subtracted from other capital surplus;

ロ 前条第一項第二号に掲げるときは、同号に定める額

(b) at the time listed in paragraph (1), item (ii) of the preceding Article, the amount as provided in the same item;

二 その他利益剰余金の額 次に掲げる額の合計額



(ii) the amount of other retained earnings: the sum of the amounts listed below:

イ 法第四百四十六条第六号に掲げる額のうち、株式会社がその他利益剰余金から減ずるべき額と定めた額

(a) among the amounts listed in Article 446, item (vi) of the Act, the amount determined by a stock company as the amount to be subtracted from other retained earnings;

ロ 前条第二項第二号に掲げるときは、同号に定める額

(b) in the cases listed in paragraph (2), item (ii) of the preceding Article, the amount as provided in the same item.

### 第三款 自己株式

#### Subsection 3 Treasury Shares

第二十四条 株式会社が当該株式会社の株式を取得する場合には、その取得価額を、増加すべき自己株式の額とする。

Article 24 (1) If a stock company acquires its own shares, the acquisition value is the amount of treasury shares that are to increase.

2 株式会社が自己株式の処分又は消却をする場合には、その帳簿価額を、減少すべき自己株式の額とする。

(2) If a stock company disposes of or cancels treasury shares, the book value is the amount of treasury shares that are to be reduced.

3 株式会社が自己株式の消却をする場合には、自己株式の消却後のその他資本剰余金の額は、当該自己株式の消却の直前の当該額から当該消却する自己株式の帳簿価額を減じて得た額とする。

(3) If a stock company cancels treasury shares, the amount of other capital surplus after the cancellation of treasury shares is the amount obtained by subtracting the book value of the cancelled treasury shares from the amount of the treasury shares immediately prior to cancellation.

### 第四款 株式会社の資本金等の額の増減

#### Subsection 4 Increases or Decreases in the Amount of Stated Capital of a Stock Company

(資本金の額)

(Amount of Stated Capital)

第二十五条 株式会社の資本金の額は、第一款及び第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 25 (1) Apart from what is specified in Subsection 1 and Section 4, the amount of stated capital of a stock company is to be increased by the amounts listed respectively in the following items only in the cases listed in those items:

一 法第四百四十八条の規定により準備金の額を減少する場合（同条第一項第二号に掲げる事項を定めた場合に限る。） 同号の資本金とする額に相当する額

(i) cases where the amount of reserves is reduced pursuant to the provisions of Article 448 of the Act (limited to the cases where the matters listed in paragraph (1), item (ii) of the same Article have been determined): an amount corresponding to the amount taken as the stated capital set forth in the same item;

二 法第四百五十条の規定により剰余金の額を減少する場合 同条第一項第一号の減少する剰余金の額に相当する額

(ii) cases where the amount of surplus is reduced pursuant to the provisions of Article 450 of the Act: an amount corresponding to the amount of reduced surplus set forth in paragraph (1), item (i) of the same Article.

2 株式会社の資本金の額は、法第四百四十七条の規定による場合に限り、同条第一項第一号の額に相当する額が減少するものとする。この場合において、次に掲げる場合には、資本金の額が減少するものと解してはならない。

(2) The amount of stated capital of a stock company is to be reduced by an amount corresponding to the amount set forth in Article 447, paragraph (1), item (i) of the Act, only in cases pursuant to the provisions of the same Article. In such cases, the amount of stated capital must not be interpreted as being reduced in the cases listed below:

一 新株の発行の無効の訴えに係る請求を認容する判決が確定した場合

(i) cases where a judgment upholding a claim seeking invalidation of the issue of new shares becomes final and binding;

二 自己株式の処分の無効の訴えに係る請求を認容する判決が確定した場合

(ii) cases where a judgment upholding a claim seeking invalidation of the disposition of treasury shares becomes final and binding;

三 会社の吸収合併、吸収分割又は株式交換の無効の訴えに係る請求を認容する判決が確定した場合

(iii) cases where a judgment upholding a claim seeking invalidation of an absorption-type merger, absorption-type company split or share exchange of a company becomes final and binding;

四 設立時発行株式又は募集株式の引受けに係る意思表示その他の株式の発行又は自己株式の処分に係る意思表示が無効とされ、又は取り消された場合

(iv) cases where a manifestation of intention pertaining to subscription to shares issued at incorporation or shares for subscription, or any other manifestation of intention pertaining to the issuing of shares or the disposition of treasury shares, has been invalidated or rescinded.

(資本準備金の額)

(Amount of Capital Reserves)

第二十六条 株式会社の資本準備金の額は、第一款及び第二款並びに第四節に定めると

ころのほか、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 26 (1) Apart from as specified in Subsections 1 and 2, and Section 4, the amount of capital reserves of a stock company is to be increased by the amounts listed respectively in the following items only in the cases listed in those items:

一 法第四百四十七条の規定により資本金の額を減少する場合（同条第一項第二号に掲げる事項を定めた場合に限る。） 同号の準備金とする額に相当する額

(i) cases where the amount of stated capital is reduced pursuant to the provisions of Article 447 of the Act (limited to the cases where the matters listed in paragraph (1), item (ii) of the same Article have been determined): an amount corresponding to the amount taken as the reserves set forth in the same item;

二 法第四百五十一条の規定により剰余金の額を減少する場合 同条第一項第一号の額（その他資本剰余金に係る額に限る。）に相当する額

(ii) cases where the amount of surplus is reduced pursuant to the provisions of Article 451 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to other capital surplus).

2 株式会社の資本準備金の額は、法第四百四十八条の規定による場合に限り、同条第一項第一号の額（資本準備金に係る額に限る。）に相当する額が減少するものとする。この場合においては、前条第二項後段の規定を準用する。

(2) The amount of capital reserves of a stock company is to be reduced by an amount corresponding to the amount (limited to amounts pertaining to capital reserves) set forth in Article 448, paragraph (1), item (i) of the Act, only in cases pursuant to the provisions of the same Article. In such cases, the provisions of the second sentence of paragraph (2) of the preceding Article apply mutatis mutandis.

（その他資本剰余金の額）

(Amount of Other Capital Surplus)

第二十七条 株式会社のその他資本剰余金の額は、第一款及び第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 27 (1) Apart from as specified in Subsection 1 and Section 4, the amount of other capital surplus of a stock company is to be increased by the amounts listed respectively in the following items only in the cases listed in those items:

一 法第四百四十七条の規定により資本金の額を減少する場合 同条第一項第一号の額（同項第二号に規定する場合にあっては、当該額から同号の額を減じて得た額）に相当する額

(i) cases where the amount of stated capital is reduced pursuant to the provisions of Article 447 of the Act: an amount corresponding to the amount

set forth in paragraph (1), item (i) of the same Article (in the cases prescribed in item (ii) of the same paragraph, the amount obtained by subtracting the amount set forth in the same item from the amount set forth in item (i) of the same paragraph);

二 法第四百四十八条の規定により準備金の額を減少する場合 同条第一項第一号の額（資本準備金に係る額に限り、同項第二号に規定する場合にあっては、当該額から資本準備金についての同号の額を減じて得た額）に相当する額

(ii) cases where the amount of reserves is reduced pursuant to the provisions of Article 448 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to capital reserves, in the cases prescribed in item (ii) of the same paragraph, the amount obtained by subtracting the amount set forth in the same item with respect to capital reserves from the amount set forth in item (i) of the same paragraph);

三 前二号に掲げるもののほか、その他資本剰余金の額を増加すべき場合 その他資本剰余金の額を増加する額として適切な額

(iii) beyond what is set forth in the preceding two items, cases where the amount of other capital surplus is to be increased: the correct amount by which to increase the amount of other capital surplus.

2 株式会社のその他資本剰余金の額は、前三款及び第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。

(2) Apart from as specified in preceding three Subsections and Section 4, the amount of other capital surplus of a stock company is to be reduced by the amounts listed respectively in the following items only in the cases listed in those items:

一 法第四百五十条の規定により剰余金の額を減少する場合 同条第一項第一号の額（その他資本剰余金に係る額に限る。）に相当する額

(i) cases where the amount of surplus is reduced pursuant to the provisions of Article 450 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to other capital surplus);

二 法第四百五十一条の規定により剰余金の額を減少する場合 同条第一項第一号の額（その他資本剰余金に係る額に限る。）に相当する額

(ii) cases where the amount of surplus is reduced pursuant to the provisions of Article 451 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to other capital surplus);

三 前二号に掲げるもののほか、その他資本剰余金の額を減少すべき場合 その他資本剰余金の額を減少する額として適切な額

(iii) beyond what is set forth in the preceding two items, cases where the amount of other capital surplus is to be reduced: the correct amount by which

to reduce the amount of other capital surplus.

3 前項、前三款及び第四節の場合において、これらの規定により減少すべきその他資本剰余金の額の全部又は一部を減少させないこととすることが必要かつ適当であるときは、これらの規定にかかわらず、減少させないことが適当な額については、その他資本剰余金の額を減少させないことができる。

(3) In the cases set forth in the preceding paragraph, in the preceding three subsections and in Section 4, when it is necessary and appropriate that all or part of the amount of other capital surplus to be reduced pursuant to those provisions should not be reduced, then notwithstanding those provisions, with regard to amounts for which non-reduction is appropriate, the amount of other capital surplus may not be reduced.

(利益準備金の額)

(Amount of Retained Earnings Reserves)

第二十八条 株式会社の利益準備金の額は、第二款及び第四節に定めるところのほか、法第四百五十一条の規定により剰余金の額を減少する場合に限り、同条第一項第一号の額（その他利益剰余金に係る額に限る。）に相当する額が増加するものとする。

Article 28 (1) Apart from as specified in Subsection 2 and Section 4, the amount of retained earnings reserves of a stock company is to be increased by an amount corresponding to the amount set forth in Article 451, paragraph (1), item (i) of the Act (limited to amounts pertaining to other retained earnings), only if the amount of surplus is reduced pursuant to the provisions of the same Article.

2 株式会社の利益準備金の額は、法第四百四十八条の規定による場合に限り、同条第一項第一号の額（利益準備金に係る額に限る。）に相当する額が減少するものとする。

(2) The amount of retained earnings reserves of a stock company is to be reduced by an amount corresponding to the amount set forth in Article 448, paragraph (1), item (i) of the Act (limited to amounts pertaining to retained earnings reserves), only in the cases prescribed in the same Article.

(その他利益剰余金の額)

(Amount of Other Retained Earnings)

第二十九条 株式会社のその他利益剰余金の額は、第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 29 (1) Apart from as specified in Section 4, the amount of other retained earnings of a stock company is to be increased by the amounts listed respectively in the following items only in the cases listed in those items:

一 法第四百四十八条の規定により準備金の額を減少する場合 同条第一項第一号の額（利益準備金に係る額に限り、同項第二号に規定する場合にあっては、当該額から利益準備金についての同号の額を減じて得た額）に相当する額

(i) cases where the amount of reserves is reduced pursuant to the provisions of

Article 448 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to retained earnings reserves, in the cases prescribed in item (ii) of the same paragraph, the amount obtained by subtracting the amount set forth in the same item with respect to retained earnings reserves from the amount set forth in item (i) of the same paragraph);

二 当期純利益金額が生じた場合 当該当期純利益金額

(ii) cases where an amount of net profit for the current period has arisen: the amount of net profit for the current period;

三 前二号に掲げるもののほか、その他利益剰余金の額を増加すべき場合 その他利益剰余金の額を増加する額として適切な額

(iii) beyond what is set forth in the preceding two items, cases where the amount of other retained earnings is to be increased: the correct amount by which to increase the amount of other retained earnings.

2 株式会社のその他利益剰余金の額は、次項、前三款及び第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。

(2) Apart from as specified in the following paragraph, the amount of other retained earnings of a stock company is to be reduced by the amounts listed respectively in the following items only in the cases listed in those items:

第四百五十条の規定により剰余金の額を減少する場合 同条第一項第一号の額（その他利益剰余金に係る額に限る。）に相当する額

(i) cases where the amount of surplus is reduced pursuant to the provisions of Article 450 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to other retained earnings);

二 法第四百五十一条の規定により剰余金の額を減少する場合 同条第一項第一号の額（その他利益剰余金に係る額に限る。）に相当する額

(ii) cases where the amount of surplus is reduced pursuant to the provisions of Article 451 of the Act: an amount corresponding to the amount set forth in paragraph (1), item (i) of the same Article (limited to amounts pertaining to other retained earnings);

三 当期純損失金額が生じた場合 当該当期純損失金額

(iii) cases where an amount of net loss for the current period has arisen: the amount of net loss for the current period;

四 前三号に掲げるもののほか、その他利益剰余金の額を減少すべき場合 その他利益剰余金の額を減少する額として適切な額

(iv) beyond what is set forth in the preceding three items, cases where the amount of other retained earnings is to be reduced: the correct amount by which to reduce the amount of other retained earnings.

3 第二十七条第三項の規定により減少すべきその他資本剰余金の額を減少させない額がある場合には、当該減少させない額に対応する額をその他利益剰余金から減少させ

るものとする。

- (3) If there is an amount of other capital surplus to be reduced which may not be reduced pursuant to the provisions of Article 27, paragraph (3), an amount equal to the amount that may not be reduced is to be subtracted from that other retained earnings amount.

## 第二節 持分会社の社員資本

### Section 2 Member Equity in Membership Companies

(資本金の額)

(Amount of Stated Capital)

第三十条 持分会社の資本金の額は、第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額の範囲内で持分会社が資本金の額に計上するものと定めた額が増加するものとする。

Article 30 (1) Apart from as specified in Section 4, the amount of stated capital of a membership company is to be increased by an amount determined by the membership company to be included in the calculation of the amount of stated capital from within the scope of the amounts as provided respectively in the following items only in the cases listed in those items:

一 社員が出資の履行をした場合（履行をした出資に係る次号の債権が資産として計上されていた場合を除く。）イ及びロに掲げる額の合計額からハに掲げる額の合計額を減じて得た額（零未満である場合にあっては、零）

(i) cases where a member has made a contribution (excluding cases where the claims set forth in the following item pertaining to contributions made have been recorded as assets): an amount obtained by subtracting the sum of the amounts listed in (c) from the sum of the amounts listed in (a) and (b) (if this is less than zero; zero):

イ 当該社員が履行した出資により持分会社に対し払込み又は給付がされた財産（当該財産がロに規定する財産に該当する場合における当該財産を除く。）の価額

(a) the value of property paid or delivered to the membership company through contributions made by the member (excluding the property if the property falls under the category of property prescribed in (b));

ロ 当該社員が履行した出資により持分会社に対し払込み又は給付がされた財産（当該財産の持分会社における帳簿価額として、当該財産の払込み又は給付をした者における当該払込み又は給付の直前の帳簿価額を付すべき場合における当該財産に限る。）の払込み又は給付をした者における当該払込み又は給付の直前の帳簿価額の合計額

(b) the sum of the book values of property paid or delivered to the membership company through contributions made by the member (limited to the property if the book value of the relevant payment or delivery

immediately prior to it according to the person who paid or delivered the property is to be entered as the book value of the property according to the membership company) immediately prior to the payment or delivery according to the person who made the payment or delivery;

ハ 当該出資の履行の受領に係る費用の額のうち、持分会社が資本金又は資本剰余金から減ずるべき額と定めた額

(c) among the amounts of expenses pertaining to the receipt of the contributions, the amount determined by the membership company as the amount to be subtracted from its stated capital or capital surplus;

二 持分会社が社員に対して出資の履行をすべきことを請求する権利に係る債権を資産として計上することと定めた場合 当該債権の価額

(ii) cases where a membership company has determined claims pertaining to its right to demand contributions from its members are to be recorded as assets: the value of the claims;

三 持分会社が資本剰余金の額の全部又は一部を資本金の額とするものと定めた場合 当該資本剰余金の額

(iii) cases where a membership company has determined that all or part of the amount of its capital surplus is to be taken as an amount of its stated capital: the amount of the capital surplus.

2 持分会社の資本金の額は、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。

(2) The amount of stated capital of a membership company is to be reduced by the amounts listed respectively in the following items only in the cases listed in those items:

持分会社が退社する社員に対して持分の払戻しをする場合（合同会社にあつては、法第六百二十七条の規定による手続をとった場合に限る。） 当該退社する社員の出資につき資本金の額に計上されていた額

(i) cases where a membership company makes a return of equity interests to a withdrawing member (for limited liability companies, limited to the cases where procedures pursuant to the provisions of Article 627 of the Act have been undertaken): the amount which was included in the calculation of the amount of stated capital with respect to the withdrawing member's contributions;

二 持分会社が社員に対して出資の払戻しをする場合（合同会社にあつては、法第六百二十七条の規定による手続をとった場合に限る。） 当該出資の払戻しにより払戻しをする出資の価額の範囲内で、資本金の額から減ずるべき額と定めた額（当該社員の出資につき資本金の額に計上されていた額以下の額に限る。）

(ii) cases where a membership company makes a return of contributions to a member (for limited liability companies, limited to the cases where procedures pursuant to the provisions of Article 627 of the Act have been undertaken): the amount determined as the amount to be subtracted from the amount of stated capital, from within the scope of the value of



contributions refunded through the return of contributions (limited to amounts equal to or less than the amount which was included in the calculation of the amount of stated capital with respect to the withdrawing member's contributions);

三 持分会社（合同会社を除く。）が資産として計上している前項第二号の債権を資産として計上しないことと定めた場合 当該債権につき資本金に計上されていた額

(iii) cases where a membership company (excluding limited liability companies) has determined that the claims, which are set forth in item (ii) of the preceding paragraph and recorded as assets, are not to be recorded as assets: the amount included in the calculation of the stated capital with respect to the claims;

四 持分会社（合同会社を除く。）が資本金の額の全部又は一部を資本剰余金の額とするものと定めた場合 当該資本剰余金の額とするものと定めた額に相当する額

(iv) cases where a membership company (excluding limited liability companies) has determined that all or part of the amount of its stated capital is to be taken as an amount of its capital surplus: an amount corresponding to the amount determined as the amount of the capital surplus;

五 損失のてん補に充てる場合（合同会社にあつては、法第六百二十七条の規定による手続をとった場合に限る。） 持分会社が資本金の額の範囲内で損失のてん補に充てるものとして定めた額

(v) cases where losses are compensated (for limited liability companies, limited to the cases where procedures pursuant to the provisions of Article 627 of the Act have been undertaken): an amount from within the scope of the amount of its stated capital which a membership company has determined to be for the compensation of losses.

（資本剰余金の額）

(Amount of Capital Surplus)

第三十一条 持分会社の資本剰余金の額は、第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 31 (1) Apart from as specified in Section 4, the amount of capital surplus of a membership company is to be increased by the amounts listed respectively in the following items only in the cases listed in those items:

一 社員が出資の履行をした場合（履行をした出資に係る次号の債権が資産として計上されていた場合を除く。） イに掲げる額からロに掲げる額を減じて得た額

(i) cases where members have made contributions (excluding cases where claims set forth in the following item pertaining to contributions made have been recorded as assets): an amount obtained by subtracting the amount listed in (b) from the amount listed in (a):

イ 前条第一項第一号イ及びロに掲げる額の合計額からハに掲げる額を減じて得た額

- (a) the amount obtained by subtracting the amount listed in paragraph (1), item (i), (c) of the preceding Article from the sum of the amounts listed in (a) and (b);
- ロ 当該出資の履行に際して資本金の額に計上した額
- (b) the amount included in the calculation of the amount of stated capital after the relevant contributions;
- 二 持分会社が社員に対して出資の履行をすべきことを請求する権利に係る債権を資産として計上することと定めた場合 イに掲げる額からロに掲げる額を減じて得た額
- (ii) cases where a membership company has determined that claims pertaining to its right to demand that its members make contributions are to be recorded as assets: the amount obtained by subtracting the amount listed in (b) from the amount listed in (a):
- イ 前条第一項第二号に定める額
- (a) the amount as provided in paragraph (1), item (ii) of the preceding Article;
- ロ 当該決定に際して資本金の額に計上した額
- (b) the amount included in the calculation of the amount of stated capital at the decision;
- 三 持分会社（合同会社を除く。）が資本金の額の全部又は一部を資本剰余金の額とするものと定めた場合 当該資本剰余金の額とするものと定めた額
- (iii) cases where a membership company (excluding limited liability companies) has determined that all or part of the amount of its stated capital is to be taken as the amount of its capital surplus: an amount determined to be the amount of the capital surplus;
- 四 損失のてん補に充てる場合（合同会社にあつては、法第六百二十七条の規定による手続をとった場合に限る。） 持分会社が資本金の額の範囲内で損失のてん補に充てるものとして定めた額
- (iv) cases where losses are compensated (for limited liability companies, limited to cases where procedures pursuant to the provisions of Article 627 of the Act have been undertaken): an amount from within the scope of the amount of its stated capital which a membership company has determined to be for the compensation of losses;
- 五 前各号に掲げるもののほか、資本剰余金の額を増加させることが適切な場合 適切な額
- (v) beyond what is set forth in the preceding items, cases where it is appropriate to increase the amount of capital surplus was correct: the appropriate amount.
- 2 持分会社の資本剰余金の額は、第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。ただし、利益の配当により払い戻した財産の帳簿価額に相当する額は、資本剰余金の額からは控除しないものとする

る。

(2) Apart from as specified in Section 4, the amount of capital surplus of a membership company is to be reduced by the amounts prescribed respectively in the following items only in the cases listed in those items; provided, however, that an amount corresponding to the book value of property refunded through the distribution of profits is not to be deducted from the amount of capital surplus:

一 持分会社が退社する社員に対して持分の払戻しをする場合 当該退社する社員の出資につき資本剰余金の額に計上されていた額

(i) cases where a membership company makes a return of equity interests to a withdrawing member: the amount included in the calculation of the capital surplus with respect to the withdrawing member's contribution;

二 持分会社が社員に対して出資の払戻しをする場合 当該出資の払戻しにより払戻しをする出資の価額から当該出資の払戻しをする場合において前条第二項の規定により資本金の額を減少する額を減じて得た額

(ii) cases where a membership company makes a return of contributions to a member: the amount obtained by subtracting the amount by which the amount of stated capital is reduced pursuant to the provisions of paragraph (2) of the preceding Article if the return of contribution is made from the value of contribution refunded through the return of contributions;

三 持分会社（合同会社を除く。）が資産として計上している前項第二号の債権を資産として計上しないことと定めた場合 当該債権につき資本剰余金に計上されていた額

(iii) cases where a membership company (excluding limited liability companies) has determined that the claims, which are set forth in item (ii) of the preceding paragraph and recorded as assets, are not to be recorded as assets: the amount included in the calculation of capital surplus with respect to the claims;

四 持分会社が資本剰余金の額の全部又は一部を資本金の額とするものと定めた場合 当該資本金の額とするものと定めた額に相当する額

(iv) cases where a membership company has determined that all or part of the amount of its capital surplus is to be taken as the amount of its stated capital: an amount corresponding to the amount determined as the amount of stated capital;

五 合同会社が第九条第一項（同条第二項において準用する場合を含む。）の規定により資産として計上している前項第二号の債権を資産として計上しないことと定めたものとみなされる場合 当該債権につき資本金及び資本剰余金に計上されていた額

(v) cases where a limited liability company is deemed to have determined, pursuant to the provisions of Article 9, paragraph (1) (including cases where it is applied mutatis mutandis under paragraph (2) of the same Article), that

the claims, which are set forth in item (ii) of the preceding paragraph and recorded as assets, are not to be recorded as assets: the amounts included in the calculation of the stated capital and capital surplus with respect to those claims;

六 前各号に掲げるもののほか、資本剰余金の額を減少させることが適切な場合 適切な額

(vi) beyond what is set forth in the preceding items, cases where it is appropriate to reduce the amount of capital surplus: the appropriate amount.

(利益剰余金の額)

(The Amount of Retained Earnings)

第三十二条 持分会社の利益剰余金の額は、第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が増加するものとする。

Article 32 (1) Apart from as prescribed in Section 4, the amount of retained earnings of a membership company are to be increased by the amounts listed respectively in the following items only in the cases listed in those items:

一 当期純利益金額が生じた場合 当該当期純利益金額

(i) cases where an amount of net profit for the current period has arisen: that amount of net profit for the current period;

二 持分会社が退社する社員に対して持分の払戻しをする場合 イに掲げる額からロに掲げる額を減じて得た額（零未満である場合には、零）

(ii) cases where a membership company makes a return of equity interests to a withdrawing member: the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) (if this is less than zero, zero):

イ 当該持分の払戻しを受けた社員の出資につき資本金及び資本剰余金の額に計上されていた額の合計額

(a) the sum of the amounts included in the calculation of the amounts of stated capital and capital surplus with respect to the contributions of the members receiving the relevant return of equity interests;

ロ 当該持分の払戻しにより払い戻した財産の帳簿価額

(b) the book value of property refunded through the relevant return of equity interests;

三 前二号に掲げるもののほか、利益剰余金の額を増加させることが適切な場合 適切な額

(iii) beyond what is set forth in the preceding two items, cases where it is appropriate to increase the amount of retained earnings: the appropriate amount.

2 持分会社の利益剰余金の額は、第四節に定めるところのほか、次の各号に掲げる場合に限り、当該各号に定める額が減少するものとする。ただし、出資の払戻しにより払い戻した財産の帳簿価額に相当する額は、利益剰余金の額からは控除しないものとする。

(2) Apart from as prescribed in Section 4, the amount of retained earnings of a membership company are to be reduced by the amounts prescribed respectively in the following items only in the cases listed in those items; provided, however, that an amount corresponding to the book value of the property refunded through the return of contributions is not to be deducted from the amount of retained earnings:

一 当期純損失金額が生じた場合 当該当期純損失金額

(i) cases where an amount of net loss for the current period has arisen: that amount of net loss for the current period;

二 持分会社が退社する社員に対して持分の払戻しをする場合 イに掲げる額からロに掲げる額を減じて得た額（零未満である場合には、零）

(ii) cases where a membership company makes a return of equity interests to a withdrawing member: the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) (if this is less than zero, zero):

イ 当該持分の払戻しにより払い戻した財産の帳簿価額

(a) the book value of the property refunded through the relevant return of equity interests;

ロ 当該持分の払戻しを受けた社員の出資につき資本金及び資本剰余金の額に計上されていた額の合計額

(b) the sum of the amounts included in the calculation of the amounts of stated capital and capital surplus with respect to the contributions of the members receiving the relevant returns of equity interests;

三 社員が出資の履行をする場合（第三十条第一項第一号イ及びロに掲げる額の合計額が零未満である場合に限る。） 当該合計額

(iii) cases where members make contributions (limited to the cases where the sum of the amounts listed in Article 30, paragraph (1), item (i), (a) and (b) is less than zero): that sum;

四 前三号に掲げるもののほか、利益剰余金の額を減少させることが適切な場合 適切な額

(iv) beyond what is set forth in the preceding three items, cases where it is appropriate to reduce the amount of retained earnings was correct: the appropriate amount.

### 第三節 組織変更に際しての株主資本及び社員資本

#### Section 3 Shareholder and Member Equity upon Entity Conversion

(組織変更後持分会社の社員資本)

(Member Equity in a Membership Company After Entity Conversion)

第三十三条 株式会社が組織変更をする場合には、組織変更後持分会社の次の各号に掲げる額は、当該各号に定める額とする。

Article 33 If a stock company performs an entity conversion, the relevant

amounts listed in the following items for the membership company after entity conversion listed in the following items are as provided respectively in those items:

一 資本金の額 組織変更の直前の株式会社の資本金の額

(i) the amount of stated capital: the amount of stated capital of the stock company immediately prior to the entity conversion;

二 資本剰余金の額 イに掲げる額からロ及びハに掲げる額の合計額を減じて得た額

(ii) the amount of capital surplus: the amount obtained by subtracting the sum of the amounts listed in (b) and (c) from the amount listed in (a):

イ 組織変更の直前の株式会社の資本準備金の額及びその他資本剰余金の額の合計額

(a) the sum of the amount of capital reserves and the amount of other capital surplus of the stock company immediately prior to the entity conversion;

ロ 組織変更をする株式会社が有する自己株式の帳簿価額

(b) the book value of treasury shares held by the stock company performing the entity conversion;

ハ 組織変更をする株式会社の株主に対して交付する組織変更後持分会社の持分以外の財産の帳簿価額（組織変更後持分会社の社債（自己社債を除く。次号ロにおいて同じ。）にあつては、当該社債に付すべき帳簿価額）のうち、株式会社が資本剰余金の額から減ずるべき額と定めた額

(c) among the book values of property other than equity interests of the membership company after entity conversion delivered to shareholders of the stock company performing an entity conversion (in the case of bonds of the membership company after entity conversion (excluding reacquired bonds; the same applies in (b) of the following item), the book value to be entered for the bonds), the amount determined by the stock company as the amount to be subtracted from the amount of capital surplus; or

三 利益剰余金の額 イに掲げる額からロに掲げる額を減じて得た額

(iii) the amount of retained earnings: the amount obtained by subtracting the amount listed in (b) from the amount listed in (a):

イ 組織変更の直前の株式会社の利益準備金の額及びその他利益剰余金の額の合計額

(a) the sum of the amount of retained earnings reserves and the amount of other retained earnings of the stock company immediately prior to the entity conversion;

ロ 組織変更をする株式会社の株主に対して交付する組織変更後持分会社の持分以外の財産の帳簿価額（組織変更後持分会社の社債にあつては、当該社債に付すべき帳簿価額）のうち、株式会社が利益剰余金の額から減ずるべき額と定めた額

(b) among the book values of property other than equity interests of the membership company after entity conversion delivered to shareholders of the stock company performing an entity conversion (in cases of bonds of the

membership company after entity conversion, the book value to be entered for the bonds), the amount determined by the stock company as the amount to be subtracted from the amount of retained earnings.

(組織変更後株式会社の株主資本)

(Shareholder Equity in a Stock Company after Entity Conversion)

第三十四条 持分会社が組織変更をする場合には、組織変更後株式会社の次の各号に掲げる額は、当該各号に定める額とする。

Article 34 If a membership company performs an entity conversion, the amounts of the stock company after entity conversion listed in the following items are the amounts as provided respectively in those items:

一 資本金の額 組織変更の直前の持分会社の資本金の額

(i) the amount of stated capital: the amount of stated capital of the membership company immediately prior to the entity conversion;

二 資本準備金の額 零

(ii) the amount of capital reserves: zero;

三 その他資本剰余金の額 イに掲げる額からロに掲げる額を減じて得た額

(iii) the amount of other capital surplus: the amount obtained by subtracting the amount listed in (b) from the amount listed in (a):

イ 組織変更の直前の持分会社の資本剰余金の額

(a) the amount of capital surplus of the membership company immediately prior to the entity conversion;

ロ 組織変更をする持分会社の社員に対して交付する組織変更後株式会社の株式以外の財産の帳簿価額（組織変更後株式会社の社債等（自己社債を除く。第五号ロにおいて同じ。）にあっては、当該社債等に付すべき帳簿価額）のうち、組織変更をする持分会社が資本剰余金の額から減ずるべき額と定めた額

(b) among the book values of property other than shares of the stock company after entity conversion delivered to members of the membership company performing an entity conversion (in cases of bonds, etc. of the stock company after entity conversion (excluding reacquired bonds; the same applies in item (v), (b)), the book value to be entered for the bonds, etc.), the amount determined by the membership company performing an entity conversion as the amount to be subtracted from the amount of capital surplus;

四 利益準備金の額 零

(iv) the amount of retained earnings reserves: zero;

五 その他利益剰余金の額 イに掲げる額からロに掲げる額を減じて得た額

(v) the amount of other retained earnings: the amount obtained by subtracting the amount listed in (b) from the amount listed in (a):

イ 組織変更の直前の持分会社の利益剰余金の額

(a) the amount of retained earnings of the membership company immediately prior to the entity conversion;

ロ 組織変更をする持分会社の社員に対して交付する組織変更後株式会社の株式以外の財産の帳簿価額（組織変更後株式会社の社債等にあつては、当該社債等に付すべき帳簿価額）のうち、組織変更をする持分会社がその他利益剰余金の額から減ずるべき額と定めた額

(b) among the book values of property other than shares of the stock company after entity conversion delivered to members of the membership company performing an entity conversion (in the case of bonds, etc. of the stock company after entity conversion, the book value to be entered for the bonds, etc.), the amount determined by the membership company performing an entity conversion as the amount to be subtracted from the amount of other retained earnings.

#### 第四節 吸収合併、吸収分割及び株式交換に際しての株主資本及び社員資本

#### Section 4 Shareholder and Member Equity upon an Absorption-Type Merger, Absorption-Type Company Split, and Share Exchange

##### 第一款 吸収合併

##### Subsection 1 Absorption-Type Merger

(吸収型再編対価の全部又は一部が吸収合併存続会社の株式又は持分である場合における吸収合併存続会社の株主資本等の変動額)

(Amount of Changes in Shareholder Equity in a Company Surviving an Absorption-Type Merger If All or Part of the Consideration in Absorption-Type Restructuring Is Shares or Equity Interests of the Company Surviving Absorption-Type Merger)

第三十五条 吸収型再編対価の全部又は一部が吸収合併存続会社の株式又は持分である場合には、吸収合併存続会社において変動する株主資本等の総額（次項において「株主資本等変動額」という。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法に従い定まる額とする。

Article 35 (1) If all or part of the consideration in absorption-type restructuring is shares or equity interests of the company surviving the absorption-type merger, the total amount of changes in shareholder equity, etc. in the company surviving absorption-type merger (referred to as the "amount of changes in shareholder equity, etc." in the following paragraph) is determined according to the methods as provided in the following items in accordance with the categories of cases listed therein:

一 当該吸収合併が支配取得に該当する場合（吸収合併消滅会社による支配取得に該当する場合を除く。） 吸収型再編対価時価又は吸収型再編対象財産の時価を基礎として算定する方法

(i) cases where the relevant absorption-type merger is an acquisition of control (excluding cases of acquisition of control by the company disappearing in the absorption-type merger): a method of calculation that takes as its basis the



market value of consideration in absorption-type restructuring or the market value of the assets subject to absorption-type restructuring;

二 吸収合併存続会社と吸収合併消滅会社が共通支配下関係にある場合 吸収型再編対象財産の吸収合併の直前の帳簿価額を基礎として算定する方法（前号に定める方法によるべき部分にあっては、当該方法）

(ii) cases where the company surviving the absorption-type merger and the company disappearing in the absorption-type merger are under common control: a method of calculation that takes as its basis the book value of the assets subject to absorption-type restructuring immediately prior to the absorption-type merger (when there is a portion that should be calculated according to the method prescribed in preceding item, that method);

三 前二号に掲げる場合以外の場合 前号に定める方法

(iii) cases other than those listed in the preceding two items: the method prescribed in the preceding item.

2 前項の場合には、吸収合併存続会社の資本金及び資本剰余金の増加額は、株主資本等変動額の範囲内で、吸収合併存続会社が吸収合併契約の定めに従いそれぞれ定めた額とし、利益剰余金の額は変動しないものとする。ただし、株主資本等変動額が零未満の場合には、当該株主資本等変動額のうち、対価自己株式の処分により生ずる差損の額をその他資本剰余金（当該吸収合併存続会社が持分会社の場合にあっては、資本剰余金。次条において同じ。）の減少額とし、その余の額をその他利益剰余金（当該吸収合併存続会社が持分会社の場合にあっては、利益剰余金。次条において同じ。）の減少額とし、資本金、資本準備金及び利益準備金の額は変動しないものとする。

(2) In the cases set forth in the preceding paragraph, the amount of increase in the stated capital and the capital surplus of a company surviving an absorption-type merger are each to be determined by the company surviving an absorption-type merger in accordance with the provisions of the absorption-type merger agreement, within the scope of the amount of changes in shareholder equity, etc., and the amount of retained earnings is not to change; provided, however, that if the amount of changes in shareholder equity, etc. is less than zero, within the amount of changes in shareholder equity, etc., the amount of loss arising from the divestment of treasury shares used as consideration is to be the amount of decrease in other capital surplus (in the company surviving absorption-type merger is a membership company, the capital surplus; the same applies in the following Article); any remaining amount is to be from the amount of decrease in other retained earnings (if the company surviving absorption-type merger is a membership company, the retained earnings; the same applies in the following Article); and the amounts of the stated capital, the capital reserves, and the retained earnings reserve are not to change.

（株主資本等を引き継ぐ場合における吸収合併存続会社の株主資本等の変動額）

(Amount of Changes in Shareholder Equity in a Company Surviving an Absorption-Type Merger If Shareholder Equity Is Carried Over)

第三十六条 前条の規定にかかわらず、吸収型再編対価の全部が吸収合併存続会社の株式又は持分である場合であつて、吸収合併消滅会社における吸収合併の直前の株主資本等を引き継ぐものとして計算することが適切であるときには、吸収合併の直前の吸収合併消滅会社の資本金、資本剰余金及び利益剰余金の額をそれぞれ当該吸収合併存続会社の資本金、資本剰余金及び利益剰余金の変動額とすることができる。ただし、対価自己株式又は先行取得分株式等がある場合にあつては、当該対価自己株式又は当該先行取得分株式等の帳簿価額を吸収合併の直前の吸収合併消滅会社のその他資本剰余金の額から減じて得た額を吸収合併存続会社のその他資本剰余金の変動額とする。

Article 36 (1) Notwithstanding the provisions of the preceding Article, if all of the consideration in absorption-type restructuring is shares or equity interests of the company surviving the absorption-type merger, when it is appropriate to calculate the shareholder equity, etc. of the company disappearing in the absorption-type merger immediately prior to the absorption-type merger as being carried over, the amounts of stated capital, capital surplus and retained earnings of the company disappearing in the absorption-type merger immediately prior to the absorption-type merger may each be taken as amounts of changes in stated capital, capital surplus and retained earnings of the company surviving absorption-type merger; provided, however, that if there are treasury shares used as consideration or previously acquired shares, etc., the amount obtained by subtracting the book value of the treasury shares used as consideration or the previously acquired shares, etc. from the amount of other capital surplus of the company disappearing in the absorption-type merger immediately prior to the absorption-type merger is the amount of changes in other capital surplus of the company surviving the absorption-type merger.

2 吸収型再編対価が存しない場合であつて、吸収合併消滅会社における吸収合併の直前の株主資本等を引き継ぐものとして計算することが適切であるときには、吸収合併の直前の吸収合併消滅会社の資本金及び資本剰余金の合計額を当該吸収合併存続会社のその他資本剰余金の変動額とし、吸収合併の直前の利益剰余金の額を当該吸収合併存続会社のその他利益剰余金の変動額とすることができる。ただし、先行取得分株式等がある場合にあつては、当該先行取得分株式等の帳簿価額を吸収合併の直前の吸収合併消滅会社の資本金及び資本剰余金の合計額から減じて得た額を吸収合併存続会社のその他資本剰余金の変動額とする。

(2) If there is no consideration in absorption-type restructuring, when it is appropriate to calculate the shareholder equity, etc. of the company disappearing in the absorption-type merger immediately prior to the absorption-type merger as being carried over, the sum of the amounts of stated capital and capital surplus of the company disappearing in the absorption-type merger immediately prior to the absorption-type merger may be taken as the

amount of changes in other capital surplus of the company surviving absorption-type merger, and the amount of retained earnings immediately prior to the absorption-type merger may be taken as the amount of changes in other retained earnings of the company surviving absorption-type merger; provided, however, that if there are previously acquired shares, etc., the amount obtained by subtracting the book value of the previously acquired shares, etc. from the sum of stated capital and capital surplus of the company disappearing in the absorption-type merger immediately prior to the absorption-type merger is the amount of changes in other capital surplus of the company surviving the absorption-type merger.

## 第二款 吸収分割

### Subsection 2 Absorption-Type Company Split

(吸収型再編対価の全部又は一部が吸収分割承継会社の株式又は持分である場合における吸収分割承継会社の株主資本等の変動額)

(Amount of Changes in Shareholder Equity in a Company Succeeding in an Absorption-Type Split If All or Part of the Consideration in Absorption-Type Restructuring Is Shares or Equity Interests of the Company Succeeding in the Absorption-Type Split)

第三十七条 吸収型再編対価の全部又は一部が吸収分割承継会社の株式又は持分である場合には、吸収分割承継会社において変動する株主資本等の総額（次項において「株主資本等変動額」という。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法に従い定まる額とする。

Article 37 (1) If all or part of the consideration in absorption-type restructuring is shares or equity interests of a company succeeding in an absorption-type split, the total amount of changes in shareholder equity, etc. in the company succeeding in the absorption-type split (referred to as "amount of changes in shareholder equity, etc." in the following paragraph) is determined according to the methods as provided in the following items in accordance with the categories of cases listed therein:

一 当該吸収分割が支配取得に該当する場合（吸収分割会社による支配取得に該当する場合を除く。） 吸収型再編対価時価又は吸収型再編対象財産の時価を基礎として算定する方法

(i) cases where the relevant absorption-type split falls under the category of an acquisition of control (excluding cases of an acquisition of control by the company splitting in the absorption-type split): a method of calculation that takes as its basis the market value of the consideration in absorption-type restructuring or the market value of the assets subject to absorption-type restructuring;

二 前号に掲げる場合以外の場合であって、吸収型再編対象財産に時価を付すべきと

き 前号に定める方法

(ii) cases other than those listed in the preceding item, when a market value is to be entered for the assets subject to absorption-type restructuring: a method as prescribed in the preceding item;

三 吸収分割承継会社と吸収分割会社が共通支配下関係にある場合（前号に掲げる場合を除く。） 吸収型再編対象財産の吸収分割の直前の帳簿価額を基礎として算定する方法（第一号に定める方法によるべき部分にあつては、当該方法）

(iii) cases where the company succeeding in the absorption-type split and the company splitting in the absorption-type split are under common control (excluding the cases listed in the preceding items): a method of calculation taking as its basis the book value of the assets subject to absorption-type restructuring immediately prior to the absorption-type company split (when there is a portion that should be calculated according to the method prescribed in item (i), that method);

四 前三号に掲げる場合以外の場合 前号に定める方法

(iv) cases other than those listed in the preceding three items: a method as prescribed in the preceding item.

2 前項の場合には、吸収分割承継会社の資本金及び資本剰余金の増加額は、株主資本等変動額の範囲内で、吸収分割承継会社が吸収分割契約の定めに従いそれぞれ定めた額とし、利益剰余金の額は変動しないものとする。ただし、株主資本等変動額が零未満の場合には、当該株主資本等変動額のうち、対価自己株式の処分により生ずる差損の額をその他資本剰余金（当該吸収分割承継会社が持分会社の場合にあつては、資本剰余金。次条において同じ。）の減少額とし、その余の額をその他利益剰余金（当該吸収分割承継会社が持分会社の場合にあつては、利益剰余金。次条において同じ。）の減少額とし、資本金、資本準備金及び利益準備金の額は変動しないものとする。

(2) In cases set forth in the preceding paragraph, the amount of increase of the stated capital and the capital surplus of a company succeeding in an absorption-type split are each to be determined by the company succeeding in an absorption-type split in accordance with the provisions of the absorption-type split agreement, within the scope of the amount of changes in shareholder equity, etc., and the amount of retained earnings is not to change; provided, however, that if the amount of changes in shareholder equity, etc. is less than zero, within the amount of changes in shareholder equity, etc., the amount of loss arising from the divestment of treasury shares used as consideration is to be deducted from other capital surplus (if the company succeeding in the absorption-type split is a membership company, the capital surplus; the same applies in the following Article); any remaining amount is to be deducted from other retained earnings (if the company succeeding in the absorption-type split is a membership company, the retained earnings; the same applies in the following Article); and the amounts of the stated capital, the capital reserves, and the retained earnings reserves are not to change.

(株主資本等を引き継ぐ場合における吸収分割承継会社の株主資本等の変動額)  
(Amount of Changes in Shareholder Equity in a Company Succeeding in an  
Absorption-Type Split If Shareholder Equity Is Carried Over)

第三十八条 前条の規定にかかわらず、分割型吸収分割における吸収型再編対価の全部が吸収分割承継会社の株式又は持分である場合であって、吸収分割会社における吸収分割の直前の株主資本等の全部又は一部を引き継ぐものとして計算することが適切であるときには、分割型吸収分割により変動する吸収分割会社の資本金、資本剰余金及び利益剰余金の額をそれぞれ当該吸収分割承継会社の資本金、資本剰余金及び利益剰余金の変動額とすることができる。ただし、対価自己株式がある場合にあっては、当該対価自己株式の帳簿価額を吸収分割により変動する吸収分割会社のその他資本剰余金の額から減じて得た額を吸収分割承継会社のその他資本剰余金の変動額とする。

Article 38 (1) Notwithstanding the provisions of the preceding Article, if all of the consideration in absorption-type restructuring in a company split by absorption-type split-off is shares or equity interests of the company succeeding in an absorption-type split, when it is appropriate to calculate all or part of the shareholder equity, etc. of the company splitting in the absorption-type split immediately prior to the absorption-type company split as being carried over, the amounts of stated capital, capital surplus and retained earnings of the company splitting in the absorption-type split that change due to the company split by absorption-type split-off may each be taken as amounts of changes in stated capital, capital surplus and retained earnings of the company succeeding in the absorption-type split; provided, however, that if there are treasury shares used as consideration, the amount obtained by subtracting the book value of the treasury shares used as consideration from the amount of other capital surplus of the company splitting in the absorption-type split that change due to the absorption-type company split is the amount of changes in other capital surplus of the company succeeding in the absorption-type split.

2 吸収型再編対価が存しない場合であって、吸収分割会社における吸収分割の直前の株主資本等の全部又は一部を引き継ぐものとして計算することが適切であるときには、吸収分割により変動する吸収分割会社の資本金及び資本剰余金の合計額を当該吸収分割承継会社のその他資本剰余金の変動額とし、吸収分割により変動する吸収分割会社の利益剰余金の額を当該吸収分割承継会社のその他利益剰余金の変動額とすることができる。

(2) If consideration in absorption-type restructuring does not exist, when it is appropriate to calculate all or part of the shareholder equity, etc. of the company splitting in the absorption-type split immediately prior to an absorption-type company split as being carried over, the sum of the amounts of stated capital and capital surplus of the company splitting in the absorption-type split that change due to the absorption-type company split may be taken

as the amount of changes in other capital surplus of the company succeeding in the absorption-type split, and the amount of retained earnings of the company splitting in the absorption-type split that change due to the absorption-type company split may be taken as the amount of changes in other retained earnings of the company succeeding in the absorption-type split.

3 前二項の場合の吸収分割会社における吸収分割に際しての資本金、資本剰余金又は利益剰余金の額の変更に関しては、法第二編第五章第三節第二款の規定その他の法の規定に従うものとする。

(3) Regarding changes to the amounts of stated capital, capital surplus or retained earnings of the company splitting in the absorption-type split upon the absorption-type company split in the cases set forth in the preceding two paragraphs, these are to be governed by the provisions of Part II, Chapter V, Section 3, Subsection 2 of the Act and any other provisions of the Act.

### 第三款 株式交換

#### Subsection 3 Share Exchange

第三十九条 吸収型再編対価の全部又は一部が株式交換完全親会社の株式又は持分である場合には、株式交換完全親会社において変動する株主資本等の総額（以下この条において「株主資本等変動額」という。）は、次の各号に掲げる場合の区分に応じ、当該各号に定める方法に従い定まる額とする。

Article 39 (1) If all or part of the consideration in absorption-type restructuring is shares or equity interests of a wholly owning parent company resulting from a share exchange, the total amount of changes in shareholder equity, etc. in the wholly owning parent company resulting from a share exchange (hereinafter referred to as "amount of changes in shareholder equity, etc." in this Article) is determined according to the methods as provided in the following items in accordance with the categories of cases listed therein:

一 当該株式交換が支配取得に該当する場合（株式交換完全子会社による支配取得に該当する場合を除く。） 吸収型再編対価時価又は株式交換完全子会社の株式の時価を基礎として算定する方法

(i) cases where the relevant share exchange is an acquisition of control (excluding cases where the wholly owned subsidiary company resulting from the share exchange acquires control): a method of calculation that takes as its basis the market value of the consideration in absorption-type restructuring or the market value of the shares of the wholly owned subsidiary company resulting from the share exchange;

二 株式交換完全親会社と株式交換完全子会社が共通支配下関係にある場合 株式交換完全子会社の財産の株式交換の直前の帳簿価額を基礎として算定する方法（前号に定める方法によるべき部分にあっては、当該方法）

(ii) cases where the wholly owning parent company resulting from the share

exchange and the wholly owned subsidiary company resulting from the share exchange are under common control: a method of calculation that takes as its basis the book value of the property of the wholly owned subsidiary company resulting from the share exchange immediately prior to the share exchange (when there is a portion that should be calculated according to the method prescribed in preceding item, that method);

三 前二号に掲げる場合以外の場合 前号に定める方法

(iii) cases other than those listed in the preceding two items: a method as prescribed in the preceding item.

2 前項の場合には、株式交換完全親会社の資本金及び資本剰余金の増加額は、株主資本等変動額の範囲内で、株式交換完全親会社が株式交換契約の定めに従い定めた額とし、利益剰余金の額は変動しないものとする。ただし、法第七百九十九条（法第八百二条第二項において読み替えて準用する場合を含む。）の規定による手続をとっている場合以外の場合にあっては、株式交換完全親会社の資本金及び資本準備金の増加額は、株主資本等変動額に対価自己株式の帳簿価額を加えて得た額に株式発行割合（当該株式交換に際して発行する株式の数を当該株式の数及び対価自己株式の数の合計数で除して得た割合をいう。）を乗じて得た額から株主資本等変動額まで（株主資本等変動額に対価自己株式の帳簿価額を加えて得た額に株式発行割合を乗じて得た額が株主資本等変動額を上回る場合にあっては、株主資本等変動額）の範囲内で、株式交換完全親会社が株式交換契約の定めに従いそれぞれ定めた額（株式交換完全親会社が持分会社である場合にあっては、株主資本等変動額）とし、当該額の合計額を株主資本等変動額から減じて得た額をその他資本剰余金の変動額とする。

(2) In the cases set forth in the preceding paragraph, the amounts of increase of the stated capital and capital surplus of a wholly owning parent company resulting from a share exchange are to be determined by the wholly owning parent company resulting from the share exchange in accordance with the provisions of the share exchange agreement, within the scope of the amount of changes in shareholder equity, etc., and the amount of retained earnings are not to change; provided, however, that in cases other than those where procedures pursuant to the provisions of Article 799 of the Act (including cases where it is applied mutatis mutandis pursuant to Article 802, paragraph (2) of the Act following the deemed replacement of terms) are undertaken, the amounts of increase of the stated capital and capital reserves of a wholly owning parent company resulting from a share exchange are each to be amounts that are determined by the wholly owning parent company resulting from a share exchange (if the wholly owning parent company resulting from a share exchange is a membership company, the amount of changes in shareholder equity, etc.) in accordance with the provisions of the share exchange agreement, within a scope ranging from the amount obtained by multiplying by the share issue rate (meaning the rate obtained by dividing the number of shares issued at the share exchange by the sum of the number of

those shares and the number of treasury shares used as consideration) the amount obtained by adding the book value of treasury shares used as consideration to the amount of changes in shareholder equity, etc. to the amount of changes in shareholder equity, etc. (if the amount obtained by multiplying by the share issue rate the amount obtained by adding the book value of treasury shares used as consideration to the amount of changes in shareholder equity, etc. exceeds the amount of changes in shareholder equity, etc., the amount of changes in shareholder equity, etc.), and the amounts obtained by subtracting the sum of the increased amounts from the amount of changes in shareholder equity, etc. are the amount of changes in other capital surplus.

3 前項の規定にかかわらず、株主資本等変動額が零未満の場合には、当該株主資本等変動額のうち、対価自己株式の処分により生ずる差損の額をその他資本剰余金（当該株式交換完全親会社が持分会社の場合にあつては、資本剰余金）の減少額とし、その余の額をその他利益剰余金（当該株式交換完全親会社が持分会社の場合にあつては、利益剰余金）の減少額とし、資本金、資本準備金及び利益準備金の額は変動しないものとする。

(3) Notwithstanding the provisions of the preceding paragraph, if the amount of changes in shareholder equity, etc. is less than zero, within the amount of changes in shareholder equity, etc., the amount of losses arising from the divestment of treasury shares used as consideration is to be deducted from other capital surplus (if the wholly owning parent company resulting from a share exchange is a membership company, the capital surplus); any remaining amount is to be deducted from other retained earnings (if the wholly owning parent company resulting from a share exchange is a membership company, the retained earnings); and the amounts of the stated capital, the capital reserves, and the retained earnings reserves are not to change.

#### 第五節 吸収分割会社等の自己株式の処分

##### Section 5 Divestment of Treasury Shares of a Company Splitting in an Absorption-Type Split

(吸収分割会社の自己株式の処分)

(Divestment of Treasury Shares of a Company Splitting in an Absorption-Type Split)

第四十条 吸収分割により吸収分割会社（株式会社に限る。）が自己株式を吸収分割承継会社に承継させる場合には、当該吸収分割後の吸収分割会社のその他資本剰余金の額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額とする。

Article 40 (1) If, through an absorption-type company split, a company splitting in the absorption-type split (limited to stock companies) allows the company



succeeding in the absorption-type split to succeed to its treasury shares, the amount of other capital surplus of the company splitting in the absorption-type split after the absorption-type company split is the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 吸収分割の直前の吸収分割会社のその他資本剰余金の額

(i) the amount of other capital surplus of the company splitting in the absorption-type split immediately prior to the absorption-type company split;

二 吸収分割会社が交付を受ける吸収型再編対価に付すべき帳簿価額のうち、次号の自己株式の対価となるべき部分に係る額

(ii) among the book values to be entered for the consideration in absorption-type restructuring whose delivery is received by the company splitting in the absorption-type split, the amount pertaining to the part which is to become the consideration for the treasury shares set forth in the following item;

三 吸収分割承継会社に承継させる自己株式の帳簿価額

(iii) the book value of the treasury shares succeeded to by the company succeeding in the absorption-type split.

2 前項に規定する場合には、自己株式対価額は、同項第二号に掲げる額とする。

(2) In the cases prescribed in the preceding paragraph, the amount of consideration for treasury shares is the amount listed in item (ii) of the same paragraph.

(株式交換完全子会社の自己株式の処分)

(Divestment of Treasury Shares of a Wholly Owned Subsidiary Company Resulting from a Share Exchange)

第四十一条 株式交換完全子会社が株式交換に際して自己株式を株式交換完全親会社に取得される場合には、当該株式交換後の株式交換完全子会社のその他資本剰余金の額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額とする。

Article 41 (1) If, upon a share exchange, a wholly owned subsidiary company resulting from the share exchange allows a wholly owning parent company resulting from the share exchange to acquire its treasury shares, the amount of other capital surplus of the wholly owned subsidiary company resulting from the share exchange after the share exchange is the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 株式交換の直前の株式交換完全子会社のその他資本剰余金の額

(i) the amount of other capital surplus of the wholly owned subsidiary company resulting from the share exchange immediately prior to the share exchange;

二 株式交換完全子会社が交付を受ける吸収型再編対価に付すべき帳簿価額

(ii) the book value to be entered as the consideration in absorption-type

restructuring whose delivery is received by the wholly owned subsidiary company resulting from the share exchange;

三 株式交換完全親会社に取得させる自己株式の帳簿価額

(iii) the book value of treasury shares acquired by the wholly owning parent company resulting from the share exchange.

2 前項に規定する場合には、自己株式対価額は、同項第二号に掲げる額とする。

(2) In the cases prescribed in the preceding paragraph, the amount of consideration for treasury shares is the amount listed in item (ii) of the same paragraph.

(株式移転完全子会社の自己株式の処分)

(Divestment of Treasury Shares of a Wholly Owned Subsidiary Company Resulting from a Share Transfer)

第四十二条 株式移転完全子会社が株式移転に際して自己株式を株式移転設立完全親会社に取得される場合には、当該株式移転後の株式移転完全子会社のその他資本剰余金の額は、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額とする。

Article 42 (1) If, upon a share transfer, a wholly owned subsidiary company resulting from the share transfer allows the wholly owning parent company incorporated in the share transfer to acquire its treasury shares, the amount of other capital surplus of the wholly owned subsidiary company resulting from the share transfer after the share transfer is the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii):

一 株式移転の直前の株式移転完全子会社のその他資本剰余金の額

(i) the amount of other capital surplus of the wholly owned subsidiary company resulting from the share transfer immediately prior to share transfer;

二 株式移転完全子会社が交付を受ける新設型再編対価に付すべき帳簿価額のうち、次号の自己株式の対価となるべき部分に係る額

(ii) among the book values to be entered as consideration in consolidation-type restructuring whose delivery is received by the wholly owned subsidiary company resulting from the share transfer, the amount pertaining to the part which is to become the consideration for the treasury shares set forth in the following item;

三 株式移転設立完全親会社に取得させる自己株式の帳簿価額

(iii) the book value of treasury shares acquired by the wholly owning parent company incorporated in the share transfer.

2 前項に規定する場合には、自己株式対価額は、同項第二号に掲げる額とする。

(2) In the cases prescribed in the preceding paragraph, the amount of consideration for treasury shares is the amount listed in item (ii) of the same paragraph.

## 第六節 設立時の株主資本及び社員資本

### Section 6 Shareholder and Member Equity at the Time of Incorporation

#### 第一款 通常の設定

#### Subsection 1 Ordinary Incorporation

(株式会社の設立時の株主資本)

(Shareholder Equity at the Time of Incorporation of a Stock Company)

第四十三条 法第二十五条第一項各号に掲げる方法により株式会社を設立する場合における株式会社の設立時に行う株式の発行に係る法第四百四十五条第一項に規定する株主となる者が当該株式会社に対して払込み又は給付をした財産の額とは、第一号及び第二号に掲げる額の合計額から第三号に掲げる額を減じて得た額（零未満である場合にあっては、零）とする。

Article 43 (1) The amount of property paid or delivered to the relevant stock company by a person who is the shareholder prescribed by Article 445, paragraph (1) of the Act pertaining to the issuance of shares taking place at the time of incorporation of a stock company if a stock company is incorporated through the methods listed in each item of Article 25, paragraph (1) of the Act is the amount obtained by subtracting the amount listed in item (iii) from the sum of the amounts listed in item (i) and item (ii) (if this is less than zero; zero):

一 法第三十四条第一項又は第六十三条第一項の規定により払込みを受けた金銭の額（次のイ又はロに掲げる場合における金銭にあっては、当該イ又はロに定める額）

(i) the amount of monies received as payment pursuant to the provisions of Article 34, paragraph (1) or Article 63, paragraph (1) of the Act (for the monies in the cases listed respectively in the following (a) or (b), the amount as provided therein):

イ 外国の通貨をもって金銭の払込みを受けた場合（ロに掲げる場合を除く。）  
当該外国の通貨につき払込みがあった日の為替相場に基づき算出された金額

(a) cases where payment has been received of monies in the currency of a foreign country (excluding the cases listed in (b)): an amount calculated based on the exchange rate of the foreign currency on the date of payment;

ロ 当該払込みを受けた金銭の額（イに定める額を含む。）により資本金又は資本準備金の額として計上すべき額を計算することが適切でない場合 当該金銭の当該払込みをした者における当該払込みの直前の帳簿価額

(b) cases where calculations for the amount to be recorded as the amount of stated capital or capital reserves through the amount of monies received as the payment (including the amount prescribed in (a)) are incorrect: the book value of the monies immediately prior to the payment according to the person who has made the payment;

二 法第三十四条第一項の規定により金銭以外の財産（以下この条において「現物出

資財産」という。)の給付を受けた場合にあつては、当該現物出資財産の給付があつた日における価額(次のイ又はロに掲げる場合における現物出資財産にあつては、当該イ又はロに定める額)

(ii) if the delivery of properties other than monies (hereinafter referred to as "properties contributed in kind" in this Article) have been received pursuant to the provisions of Article 34, paragraph (1) of the Act, the value of the properties contributed in kind on the day of delivery (for properties contributed in kind in the cases listed in (a) or (b) below, the amount as provided therein):

イ 当該株式会社と当該現物出資財産の給付をした者が共通支配下関係となる場合(当該現物出資財産に時価を付すべき場合を除く。) 当該現物出資財産の当該給付をした者における当該給付の直前の帳簿価額

(a) cases where the stock company and the person who has delivered the properties contributed in kind are to come under common control (excluding the cases where a market value is to be entered for the properties contributed in kind): the book value of the properties contributed in kind immediately prior to the delivery according to the person who has delivered them;

ロ イに掲げる場合以外の場合であつて、当該給付を受けた現物出資財産の価額により資本金又は資本準備金の額として計上すべき額を計算することが適切でないとき イに定める帳簿価額

(b) in cases other than those listed in (a), when calculations for the amount to be recorded as the amount of stated capital or capital reserves through the value of properties contributed in kind received as the relevant delivery are incorrect: the book value prescribed in (a);

三 法第三十二条第一項第三号に掲げる事項として、設立に要した費用の額のうち設立に際して資本金又は資本準備金の額として計上すべき額から減ずるべき額と定めた額

(iii) as the matters listed in Article 32, paragraph (1), item (iii) of the Act, among the amounts of expenses required at incorporation, the amount which has been determined as the amount to be subtracted from the amount to be recorded as the amount of stated capital or capital reserves at incorporation.

2 設立(法第二十五条第一項各号に掲げる方法によるものに限る。以下この条において同じ。)時の株式会社のその他資本剰余金の額は、零とする。

(2) The amount of other capital surplus of a stock company at the time of incorporation (limited to the methods listed in each item of Article 25, paragraph (1) of the Act; the same applies hereinafter in this Article) is zero.

3 設立時の株式会社の利益準備金の額は、零とする。

(3) The amount of retained earnings reserves of a stock company at the time of incorporation is zero.

4 設立時の株式会社のその他利益剰余金の額は、零(第一項第一号及び第二号に掲げ

る額の合計額から同項第三号に掲げる額を減じて得た額が零未満である場合にあっては、当該額) とする。

(4) The amount of other retained earnings of a stock company at the time of incorporation is zero (if the amount obtained by subtracting the amount listed in item (iii) of paragraph (1) from the sum of the amounts listed in item (i) and item (ii) of the same paragraph is less than zero, that amount).

5 第一項第二号の規定の適用については、現物出資財産について定款に定めた額と、当該現物出資財産の帳簿価額（当該出資に係る資本金及び資本準備金の額を含む。）とが同一の額でなければならないと解してはならない。

(5) With respect to the application of the provisions of paragraph (1), item (ii), the amount determined in the articles of incorporation regarding properties contributed in kind, and the book value of the properties contributed in kind (including the amounts of stated capital and capital reserves pertaining to the contributions) must not be interpreted as having to be the same amount.

(持分会社の設立時の社員資本)

(Member Equity in a Membership Company at the Time of Incorporation)

第四十四条 持分会社の設立（新設合併及び新設分割による設立を除く。以下この条において同じ。）時の資本金の額は、第一号に掲げる額から第二号に掲げる額を減じて得た額（零未満である場合にあっては、零）の範囲内で、社員になろうとする者が定めた額（零以上の額に限る。）とする。

Article 44 (1) The amount of stated capital of a membership company at the time of incorporation (excluding incorporation through consolidation-type mergers or incorporation-type company splits; the same applies hereinafter in this Article) is, from within the scope of the amounts obtained by subtracting the amounts listed in (ii) from the amounts listed in (i) (if this is less than zero; zero), the amount determined by persons desiring to become members (limited to amounts equal to or greater than zero):

一 設立に際して出資の履行として持分会社が払込み又は給付を受けた財産（以下この条において「出資財産」という。）の出資時における価額（次のイ又はロに掲げる場合における出資財産にあっては、当該イ又はロに定める額）

(i) the value of property at the time of contribution that is paid or delivered to the membership company as contributions made at the time of incorporation (hereinafter referred to as "properties contributed" in this Article) (for properties contributed in the cases listed in (a) or (b) below, the amount as provided therein):

イ 当該持分会社と当該出資財産の給付をした者が共通支配下関係となる場合（当該出資財産に時価を付すべき場合を除く。） 当該出資財産の当該払込み又は給付をした者における当該払込み又は給付の直前の帳簿価額

(a) cases where the membership company and the person delivering the relevant properties contributed are to come under common control

(excluding the cases where a market value is to be entered for the properties contributed): the book value of the properties contributed immediately prior to the payment or delivery according to the person making the payment or delivery;

ロ イに掲げる場合以外の場合であって、当該給付を受けた出資財産の価額により資本金又は資本剰余金の額として計上すべき額を計算することが適切でないときイに定める帳簿価額

(b) in cases other than those listed in (a), when calculations for the amount to be recorded as the amount of stated capital or capital surplus through the value of properties contributed received as the delivery are incorrect: the book value prescribed in (a);

二 設立時の社員になろうとする者が設立に要した費用のうち、設立に際して資本金又は資本剰余金の額として計上すべき額から減ずるべき額と定めた額

(ii) among the amounts of expenses required at incorporation, the amount which has been determined by persons desiring to become members at the time of incorporation as the amount to be subtracted from the amount to be recorded as the amount of stated capital or capital surplus at incorporation.

2 持分会社の設立時の資本剰余金の額は、第一号に掲げる額から第二号に掲げる額を減じて得た額とする。

(2) The amount of capital surplus at the time of incorporation of a membership company is the amount obtained by subtracting the amount listed in item (ii) from the amount listed in item (i):

一 出資財産の価額

(i) the value of properties contributed;

二 設立時の資本金の額

(ii) the amount of stated capital at the time of incorporation.

3 持分会社の設立時の利益剰余金の額は、零（第一項第一号に掲げる額から同項第二号に掲げる額を減じて得た額が零未満である場合にあっては、当該額）とする。

(3) The amount of retained earnings at the time of incorporation of a membership company is zero (if the amount obtained by subtracting the amount listed in item (ii) of paragraph (1) from the amount listed in item (i) of the same paragraph is less than zero, that amount).

## 第二款 新設合併

### Subsection 2 Consolidation-Type Merger

(支配取得に該当する場合における新設合併設立会社の株主資本等)

(Shareholder Equity in a Company Incorporated in a Consolidation-Type Merger in Cases of Acquisition of Control)

第四十五条 新設合併が支配取得に該当する場合には、新設合併設立会社の設立時の株主資本等の総額は、次の各号に掲げる部分の区分に応じ、当該各号に定める額の合計

額（次項において「株主資本等変動額」という。）とする。

Article 45 (1) If a consolidation-type merger is an acquisition of control, the total amount of shareholder equity, etc. at the time of incorporation of the company incorporated in the consolidation-type merger is the sum of the amounts as provided in the following items (referred to as "amount of changes in shareholder equity, etc." in the following paragraph) in accordance with the categories of the portions listed therein:

一 新設合併取得会社に係る部分 当該新設合併取得会社の財産の新設合併の直前の帳簿価額を基礎として算定する方法に従い定まる額

(i) the portion pertaining to the acquiring company in consolidation-type merger: an amount determined in accordance with a method of calculation taking as its basis the book value of the property of the acquiring company in consolidation-type merger immediately prior to the consolidation-type merger;

二 新設合併取得会社以外の新設合併消滅会社に係る部分 当該新設合併消滅会社の株主等に交付される新設型再編対価時価又は新設型再編対象財産の時価を基礎として算定する方法に従い定まる額

(ii) the portion pertaining to the company disappearing in the consolidation-type merger that is not the acquiring company in consolidation-type merger: an amount determined in accordance with a method of calculation taking as its basis the market value of consideration in consolidation-type restructuring or the market value of assets subject to consolidation-type restructuring delivered to shareholders, etc. of the company disappearing in the consolidation-type merger.

2 前項の場合には、当該新設合併設立会社の設立時の資本金及び資本剰余金の額は、株主資本等変動額の範囲内で、新設合併消滅会社が新設合併契約の定めに従いそれぞれ定めた額とし、利益剰余金の額は零とする。ただし、株主資本等変動額が零未満の場合には、当該額を設立時のその他利益剰余金（当該新設合併設立会社が持分会社の場合にあつては、利益剰余金。第四十七条第二項において同じ。）の額とし、資本金、資本剰余金及び利益準備金の額は零とする。

(2) In the cases set forth in the preceding paragraph, the amount of stated capital and capital surplus at the time of incorporation of the company incorporated in the consolidation-type merger is determined by the company disappearing in the consolidation-type merger in accordance with the provisions of the consolidation-type merger agreement, within the scope of the amount of changes in shareholder equity, etc., and the amount of retained earnings is zero; provided, however, that if the amount of changes in shareholder equity, etc. is less than zero, that amount is the amount of other retained earnings at the time of incorporation (if the company incorporated in the consolidation-type merger is membership company, the retained earnings; the same applies in Article 47, paragraph (2)), and the amounts of stated

capital, capital surplus and retained earning reserves are zero.

3 前二項の規定にかかわらず、第一項の場合であって、新設合併取得会社の株主等に交付する新設型再編対価の全部が新設合併設立会社の株式又は持分であるときは、新設合併設立会社の設立時の資本金、資本剰余金及び利益剰余金の額は、次の各号に掲げる部分の区分に応じ、当該各号に定める規定を準用してそれぞれ算定される額の合計額とすることができる。

(3) Notwithstanding the provisions of the preceding two paragraphs, in the cases set forth in paragraph (1), when all of the consideration in consolidation-type restructuring delivered to shareholders, etc. of the acquiring company in consolidation-type merger is shares or equity interests of the company incorporated in the consolidation-type merger, the amounts of stated capital, capital surplus and retained earnings at the time of incorporation of the company incorporated in the consolidation-type merger may be taken as the sum of the amounts calculated through mutatis mutandis application of the provisions of each of the following items in accordance with the categories of the portions listed therein:

一 新設合併取得会社に係る部分 第四十七条

(i) the portion pertaining to the acquiring company in the consolidation-type merger: Article 47;

二 新設合併取得会社以外の新設合併消滅会社に係る部分 第一項（同項第一号に係る部分を除く。）及び前項

(ii) the portion pertaining to the company disappearing in the consolidation-type merger which is not the acquiring company in the consolidation-type merger: paragraph (1) (excluding portions pertaining to item (i) of the same paragraph) and the preceding paragraph.

（共通支配下関係にある場合における新設合併設立会社の株主資本等）

(Shareholder Equity in a Company Incorporated in a Consolidation-Type Merger in Cases of Being Under Common Control)

第四十六条 新設合併消滅会社の全部が共通支配下関係にある場合には、新設合併設立会社の設立時の株主資本等の総額は、新設型再編対象財産の新設合併の直前の帳簿価額を基礎として算定する方法（前条第一項第二号に規定する方法によるべき部分にあっては、当該方法）に従い定まる額とする。

Article 46 (1) If all of the companies disappearing in a consolidation-type merger are under common control, the total amount of shareholder equity, etc. at the time of incorporation of the company incorporated in the consolidation-type merger is the amount determined in accordance with a method of calculation (for portions that rely on the method prescribed in paragraph (1), item (ii) of the preceding Article, that method) taking as its base the book value of assets subject to consolidation-type restructuring immediately prior to the consolidation-type merger.



2 前項の場合には、新設合併設立会社の設立時の資本金、資本剰余金及び利益剰余金の額は、次の各号に掲げる部分の区分に応じ、当該各号に定める規定を準用してそれぞれ算定される額の合計額とする。

(2) In the cases set forth in the preceding paragraph, the amounts of stated capital, capital surplus and retained earnings at the time of incorporation of the company incorporated in the consolidation-type merger are the sum of the amounts calculated through mutatis mutandis application of the provisions of the following items in accordance with the categories of the portions listed therein:

一 株主資本承継消滅会社に係る部分 次条第一項

(i) the portion pertaining to a consolidated company succeeding to shareholder equity: paragraph (1) of the following Article;

二 非株主資本承継消滅会社に係る部分 前条第二項

(ii) the portion pertaining to a consolidated company not succeeding to shareholder equity: paragraph (2) of the preceding Article.

(株主資本等を引き継ぐ場合における新設合併設立会社の株主資本等)

(Shareholder Equity in a Company Incorporated in a Consolidation-Type Merger If Shareholder's Equity Is Carried Over)

第四十七条 前条第一項の場合であつて、新設型再編対価の全部が新設合併設立会社の株式又は持分であり、かつ、新設合併消滅会社における新設合併の直前の株主資本等を引き継ぐものとして計算することが適切であるときには、新設合併の直前の各新設合併消滅会社の資本金、資本剰余金及び利益剰余金の額の各合計額をそれぞれ当該新設合併設立会社の設立時の資本金、資本剰余金及び利益剰余金の額とすることができる。ただし、先行取得分株式等がある場合にあつては、当該先行取得分株式等の帳簿価額を新設合併の直前の各新設合併消滅会社のその他資本剰余金（当該新設合併設立会社が持分会社の場合にあつては、資本剰余金。以下この条において同じ。）の合計額から減じて得た額を新設合併設立会社の設立時のその他資本剰余金の額とする。

Article 47 (1) In the cases set forth in paragraph (1) of the preceding Article, when all of the consideration in consolidation-type restructuring is shares or equity interests of the company incorporated in a consolidation-type merger, and, when it is appropriate to calculate the shareholder equity, etc. of the companies disappearing in the consolidation-type merger immediately prior to the consolidation-type merger as being carried over, the sum of each of the amounts of stated capital, capital surplus and retained earnings of each of the companies disappearing in the consolidation-type merger immediately prior to the consolidation-type merger may each be taken as the amounts of stated capital, capital surplus and retained earnings at the time of incorporation of the company incorporated in a consolidation-type merger; provided, however, that if there are previously acquired shares, etc., the amount obtained by subtracting the book value of the previously acquired shares, etc. from the sum

of other capital surplus (if the company incorporated in the consolidation-type merger is a membership company, the capital surplus; hereinafter the same applies in this Article) of each of the companies disappearing in the consolidation-type merger immediately prior to the consolidation-type merger is the amount of other capital surplus at the time of incorporation of the company incorporated in a consolidation-type merger.

2 前項の規定にかかわらず、同項の場合であつて、非対価交付消滅会社があるときには、当該非対価交付消滅会社の資本金及び資本剰余金の合計額を当該非対価交付消滅会社のその他資本剰余金の額とみなし、当該非対価交付消滅会社の利益剰余金の額を当該非対価交付消滅会社のその他利益剰余金の額とみなして、同項の規定を適用する。

(2) Notwithstanding the provisions of the preceding paragraph, in the cases set forth in the same paragraph, when there is a company consolidated without delivering consideration, the sum of the stated capital and capital surplus of the company consolidated without delivering consideration is deemed to be the amount of other capital surplus of the company consolidated without delivering consideration, the amount of retained earnings of the company consolidated without delivering consideration is deemed to be the amount of other retained earnings of the company consolidated without delivering consideration, and the provisions set forth in the same paragraph apply.

(その他の場合における新設合併設立会社の株主資本等)

(Shareholder Equity in Companies Incorporated in Consolidation-Type Mergers in Other Cases)

第四十八条 第四十五条第一項及び第四十六条第一項に規定する場合以外の場合には、新設合併設立会社の設立時の資本金、資本剰余金及び利益剰余金の額は、同条及び前条の定めるところにより計算する。

Article 48 In cases other than the cases prescribed in Article 45, paragraph (1) and Article 46, paragraph (1), the amounts of stated capital, capital surplus and retained earnings at the time of incorporation of a company incorporated in a consolidation-type merger are calculated pursuant to the provisions of the same Articles and the preceding Article.

### 第三款 新設分割

#### Subsection 3 Incorporation-Type Company Split

(単独新設分割の場合における新設分割設立会社の株主資本等)

(Shareholder Equity in Companies Incorporated in an Incorporation-Type Split in the Case of Company Split by Independent Incorporation)

第四十九条 新設分割設立会社（二以上の会社が新設分割する場合における新設分割設立会社を除く。以下この条及び次条において同じ。）の設立時における株主資本等の総額は、新設型再編対象財産の新設分割会社における新設分割の直前の帳簿価額を基

礎として算定する方法（当該新設型再編対象財産に時価を付すべき場合にあっては、新設型再編対価時価又は新設型再編対象財産の時価を基礎として算定する方法）に従い定まる額（次項において「株主資本等変動額」という。）とする。

Article 49 (1) The total amount of shareholder equity, etc. at the time of incorporation of a company incorporated in an incorporation-type split (except for a company incorporated in an incorporation-type split if two or more companies effect an incorporation-type company split; the same applies hereinafter in this Article and the following Article) is the amount (referred to as the "amount of changes in shareholder equity, etc." in the following paragraph) determined in accordance with a method of calculation taking as its base the book value of assets subject to consolidation-type restructuring immediately prior to the incorporation-type company split according to the company splitting in an incorporation-type split (if the market value is to be entered for the assets subject to consolidation-type restructuring, a method of calculation taking as its basis the market value of consideration in consolidation-type restructuring or the market value of the assets subject to consolidation-type restructuring).

2 前項の場合には、新設分割設立会社の資本金及び資本剰余金の額は、株主資本等変動額の範囲内で、新設分割会社が新設分割計画の定めに従いそれぞれ定めた額とし、利益剰余金の額は零とする。ただし、株主資本等変動額が零未満の場合には、当該株主資本等変動額をその他利益剰余金（新設分割設立会社が持分会社である場合にあっては、利益剰余金）の額とし、資本金、資本剰余金及び利益準備金の額は零とする。

(2) In the cases set forth in the preceding paragraph, the amount of stated capital and capital surplus of a company incorporated in an incorporation-type split is determined by the company splitting in an incorporation-type split in accordance with the provisions of the plan for the incorporation-type company split, within the scope of the amount of changes in shareholder equity, etc.; the amount of retained earnings is zero; provided, however, that if the amount of changes in shareholder equity, etc. is less than zero, the amount of changes in shareholder equity, etc. is the amount of other retained earnings (if the company incorporated in an incorporation-type split is a membership company, the retained earnings); the amounts of stated capital, capital surplus and retained earning reserves are zero.

（株主資本等を引き継ぐ場合における新設分割設立会社の株主資本等）

(Shareholder Equity in Companies Incorporated Through Incorporation-Type Splits If Shareholder Equity Is Carried Over)

第五十条 前条の規定にかかわらず、分割型新設分割の新設型再編対価の全部が新設分割設立会社の株式又は持分である場合であって、新設分割会社における新設分割の直前の株主資本等の全部又は一部を引き継ぐものとして計算することが適切であるときには、分割型新設分割により変動する新設分割会社の資本金、資本剰余金及び利益剰

余金の額をそれぞれ新設分割設立会社の設立時の資本金、資本剰余金及び利益剰余金の額とすることができる。

Article 50 (1) Notwithstanding the provisions of the preceding Article, if all of the consideration in consolidation-type restructuring of an incorporation-type company split-off is shares or equity interests of the company incorporated in an incorporation-type split, when it is appropriate to calculate all or part of the shareholder equity, etc. of the company splitting in an incorporation-type split immediately prior to the incorporation-type company split as being carried over, the amounts of stated capital, capital surplus and retained earnings of the company splitting in an incorporation-type split that change due to the incorporation-type company split may each be taken as the amounts of stated capital, capital surplus and retained earnings at the time of incorporation of the company incorporated in an incorporation-type split.

2 前項の場合の新設分割会社における新設分割に際しての資本金、資本剰余金又は利益剰余金の額の変更に関しては、法第二編第五章第三節第二款の規定その他の法の規定に従うものとする。

(2) Regarding changes to the amounts of stated capital, capital surplus or retained earnings upon an incorporation-type company split in the company splitting in an incorporation-type split in cases set forth in the preceding paragraph, these are to be governed by the provisions of Part II, Chapter V, Section 3, Subsection 2 of the Act and any other provisions of the Act.

(共同新設分割の場合における新設分割設立会社の株主資本等)

(Shareholder Equity in a Company Incorporated in an Incorporation-Type Split in Cases of a Joint Incorporation-Type Company Split)

第五十一条 二以上の会社が新設分割をする場合には、次に掲げるところに従い、新設分割設立会社の株主資本又は社員資本を計算するものとする。

Article 51 If two or more companies effect an incorporation-type company split, the shareholder equity or member equity of the companies incorporated in an incorporation-type split is to be calculated in accordance with what is listed in the following items:

一 仮に各新設分割会社が他の新設分割会社と共同しないで新設分割を行うことによって会社を設立するものとみなして、当該会社（以下この条において「仮会社」という。）の計算を行う。

(i) provisionally, each company splitting in an incorporation-type split is deemed to have incorporated a company through an incorporation-type company split not jointly with any other company splitting in an incorporation-type split, and the calculations for the company (hereinafter referred to as the "provisional company" in this Article) are then performed;

二 各仮会社が新設合併をすることにより設立される会社が新設分割設立会社となるものとみなして、当該新設分割設立会社の計算を行う。

- (ii) a company incorporated through a consolidation-type merger of the provisional companies is deemed to become a company incorporated in an incorporation-type split, and the calculations for the company incorporated in the incorporation-type split are then performed.

#### 第四款 株式移転

#### Subsection 4 Share Transfer

第五十二条 株式移転設立完全親会社の設立時における株主資本の総額は、次の各号に掲げる部分の区分に応じ、当該各号に定める額の合計額（次項において「株主資本変動額」という。）とする。

Article 52 (1) The total amount of shareholder equity at the time of incorporation of a wholly owning parent company incorporated in a share transfer is the sum of the amounts listed in the items below (referred to as "amount of changes in shareholder equity" in the following paragraph) for in accordance with the categories of the portions listed therein:

一 当該株式移転が株式移転完全子会社による支配取得に該当する場合における他の株式移転完全子会社に係る部分 当該他の株式移転完全子会社の株主に対して交付する新設型再編対価時価又は当該他の株式移転完全子会社の株式の時価を基礎として算定する方法に従い定まる額

(i) the portion pertaining to other wholly owned subsidiary companies resulting from the share transfer if the share transfer is an acquisition of control by a wholly owned subsidiary company resulting from the share transfer: an amount determined in accordance with a method of calculation that takes as its base the market value of consideration in consolidation-type restructuring delivered to shareholders of the relevant other wholly owned subsidiary companies resulting from the share transfer or the market value of the shares of the relevant other wholly owned subsidiary companies resulting from the share transfer;

二 株式移転完全子会社の全部が共通支配下関係にある場合における当該株式移転完全子会社に係る部分 当該株式移転完全子会社における財産の帳簿価額を基礎として算定する方法（前号に規定する方法によるべき部分にあっては、当該方法）に従い定まる額

(ii) the portion pertaining to the wholly owned subsidiary companies resulting from the share transfer if all of the wholly owned subsidiary companies resulting from the share transfer are under common control: an amount determined in accordance with a method of calculation taking as its base the book value of the property of the wholly owned subsidiary companies resulting from the share transfer (when there is a portion that should be calculated according to the method prescribed in preceding item, that method);

三 前二号に掲げる部分以外の部分 前号に規定する方法に従い定まる額

(iii) portions other than portions listed in the preceding two items: an amount determined in accordance with a method as prescribed in the preceding item.

2 前項の場合には、当該株式移転設立完全親会社の設立時の資本金及び資本剰余金の額は、株主資本変動額の範囲内で、株式移転完全子会社が株式移転計画の定めに従い定めた額とし、利益剰余金の額は零とする。ただし、株主資本変動額が零未満の場合にあつては、当該額を設立時のその他利益剰余金の額とし、資本金、資本剰余金及び利益準備金の額は零とする。

(2) In the cases set forth in the preceding paragraph, the amount of stated capital and capital surplus at the time of incorporation of the wholly owning parent company incorporated in the share transfer are each to be determined by the wholly owned subsidiary company resulting from the share transfer in accordance with the provisions of the share transfer plan, within the scope of the amount of changes in shareholder equity, and the amount of retained earnings is zero; provided, however, that if the amount of changes in shareholder equity is less than zero, that amount is the amount of other capital surplus at the time of incorporation, and the amounts of stated capital, capital surplus, and retained earnings reserves are zero.

#### 第七節 評価・換算差額等又はその他の包括利益累計額

#### Section 7 Valuation and Translation Differences or Other Comprehensive Accumulated Income

(評価・換算差額等又はその他の包括利益累計額)

(Valuation and Translation Differences or Other Comprehensive Accumulated Income)

第五十三条 次に掲げるものその他資産、負債又は株主資本若しくは社員資本以外のものであつても、純資産の部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、純資産として計上することができる。

Article 53 Even when any other assets, liabilities or items that are listed below are not shareholder equity or member equity, those for which the recording as an entry in the section on net assets is found to be appropriate may be recorded as net assets:

一 資産又は負債（デリバティブ取引により生じる正味の資産又は負債を含む。以下この条において同じ。）につき時価を付すものとする場合における当該資産又は負債の評価差額（利益又は損失に計上するもの並びに次号及び第三号に掲げる評価差額を除く。）

(i) the valuation difference (excluding valuation differences included in the calculation of profits or losses and the valuation differences listed in the following item and item (iii)) of the relevant assets or liabilities if a market value is to be entered with respect to assets or liabilities (including net

assets or liabilities that arise through derivative transactions; the same applies hereinafter in this Article);

二 ヘッジ会計を適用する場合におけるヘッジ手段に係る損益又は評価差額

(ii) profit and loss or valuation differences pertaining to hedging instruments if hedge accounting is applied;

三 土地の再評価に関する法律（平成十年法律第三十四号）第七条第一項に規定する再評価差額

(iii) the revaluation difference prescribed in Article 7, paragraph (1) of the Act on Revaluation of Land (Act No. 34 of 1998).

（土地再評価差額金を計上している会社を当事者とする組織再編行為等における特則）

**(Special Provisions on Organization Restructuring Actions Where a Company Recording a Land Revaluation Difference Is a Party)**

第五十四条 吸収合併若しくは吸収分割又は新設合併若しくは新設分割（以下この項において「合併分割」という。）に際して前条第三号に掲げる再評価差額を計上している土地が吸収型再編対象財産又は新設型再編対象財産（以下この項において「対象財産」という。）に含まれる場合において、当該対象財産につき吸収合併存続会社、吸収分割承継会社、新設合併設立会社又は新設分割設立会社が付すべき帳簿価額を当該合併分割の直前の帳簿価額とすべきときは、当該土地に係る土地の再評価に関する法律の規定による再評価前の帳簿価額を当該土地の帳簿価額とみなして、当該合併分割に係る株主資本等の計算に関する規定を適用する。

Article 54 (1) If, in an absorption-type merger or absorption-type company split, or in a consolidation-type merger or incorporation-type company split (hereinafter referred to as "merger/company split" in this paragraph), land recorded as the revaluation difference listed in item (iii) of the preceding Article is included in the assets subject to absorption-type restructuring or the assets subject to consolidation-type restructuring (hereinafter referred to as the "subject assets" in this paragraph), when the book value to be entered with regard to the subject assets by the company surviving absorption-type merger, company succeeding in the absorption-type split, company incorporated in an consolidation-type merger or company incorporated in an incorporation-type split is to be the book value immediately prior to the merger/company split, the book value before revaluation pursuant to the provisions of the Act on Revaluation of Land pertaining to the relevant land is deemed to be the book value of the relevant land, and the provisions on calculation of shareholder equity, etc. pertaining to the merger/company split apply.

2 株式交換又は株式移転（以下この項において「交換移転」という。）に際して前条第三号に掲げる再評価差額を計上している土地が株式交換完全子会社又は株式移転完全子会社（以下この項において「交換移転完全子会社」という。）の資産に含まれる場合において、当該交換移転完全子会社の株式につき株式交換完全親会社又は株式移

転設立完全親会社が付すべき帳簿価額を算定の基礎となる交換移転完全子会社の財産の帳簿価額を評価すべき日における当該交換移転完全子会社の資産（自己新株予約権を含む。）に係る帳簿価額から負債（新株予約権に係る義務を含む。）に係る帳簿価額を減じて得た額をもって算定すべきときは、当該土地に係る土地の再評価に関する法律の規定による再評価前の帳簿価額を当該土地の帳簿価額とみなして、当該交換移転に係る株主資本等の計算に関する規定を適用する。

(2) If, in a share exchange or share transfer (hereinafter referred to as the "exchange/transfer" in this paragraph), land recorded as the revaluation difference listed in item (iii) of the preceding Article is included in the assets of the relevant wholly owned subsidiary company resulting from the share exchange or wholly owned subsidiary company resulting from the share transfer (hereinafter referred to as the "wholly owned subsidiary company formed in exchange/transfer" in this paragraph), when the book value to be entered by the wholly owning parent company resulting from a share exchange or the wholly owning parent company incorporated in the share transfer with respect to the shares of the wholly owned subsidiary company formed in exchange/transfer is to be calculated with the amount obtained by subtracting the book value pertaining to liabilities (including obligations pertaining to share options) from the book value pertaining to the assets of the wholly owned subsidiary company formed in exchange/transfer (including its own share options) on the day on which the book value of the property of the wholly owned subsidiary company formed in exchange/transfer that is to be the basis for calculations is to be evaluated, the book value before revaluation pursuant to the provisions of the Act on Revaluation of Land pertaining to the relevant land is deemed to be the book value of the relevant land, and the provisions on calculation of shareholder equity, etc. pertaining to the exchange/transfer apply.

3 事業の譲渡若しくは譲受け又は金銭以外の財産と引換えにする株式又は持分の交付（以下この項において「現物出資等」という。）に際して前条第三号に掲げる再評価差額を計上している土地が現物出資等の対象となる財産（以下この項において「対象財産」という。）に含まれている場合において、当該対象財産につき当該対象財産を取得する者が付すべき帳簿価額を当該現物出資等の直前の帳簿価額とすべきときは、当該土地に係る土地の再評価に関する法律の規定による再評価前の帳簿価額を当該土地の帳簿価額とみなして、当該現物出資等に係る株主資本等の計算に関する規定を適用する。

(3) If, in a business transfer or acceptance or delivery of shares or equity interests in exchange for assets other than monies (hereinafter referred to as "contributions in kind, etc." in this paragraph), land included in the calculation of the revaluation difference listed in item (iii) of the preceding Article is included in the assets that is the subject of a contribution in kind, etc. (hereinafter referred to as "subject assets" in this paragraph), when the book



value to be entered with regard to the subject assets by the person acquiring the subject assets is to be the book value of the contribution in kind, etc. immediately prior thereto, the book value before revaluation pursuant to the provisions of the Act on Revaluation of Land pertaining to the relevant land is deemed to be the book value of the relevant land, and the provisions on calculation of shareholder equity, etc. pertaining to the contribution in kind, etc. apply.

## 第八節 新株予約権 Section 8 Share Options

第五十五条 株式会社が新株予約権を発行する場合には、当該新株予約権と引換えにされた金銭の払込みの金額、金銭以外の財産の給付の額又は当該株式会社に対する債権をもってされた相殺の額その他適切な価格を、増加すべき新株予約権の額とする。

Article 55 (1) If a stock company issues share options, the amount of monies paid in exchange for the share options, the amount of the delivery of property other than monies, or the amount set-off against claims against the stock company, and any other appropriate prices are the amount by which share options are to be increased.

2 前項に規定する「株式会社が新株予約権を発行する場合」とは、次に掲げる場合において新株予約権を発行する場合をいう。

(2) The phrase "cases where a stock company issues share options" prescribed in the preceding paragraph means where share options are issued in the cases listed below:

一 法第二編第三章第二節の定めるところにより募集新株予約権を引き受ける者の募集を行う場合

(i) cases where subscribers for share options for subscription are solicited pursuant to the provisions of Part II, Chapter III, Section 2 of the Act;

二 取得請求権付株式（法第七十条第二項第二号ハ又はニに掲げる事項についての定めがあるものに限る。）の取得をする場合

(ii) cases where shares with put options (limited to those for which there are provisions with regard to the matters listed in Article 107, paragraph (2), item (ii), (c) or (d) of the Act) are acquired;

三 取得条項付株式（法第七十条第二項第三号ホ又はヘに掲げる事項についての定めがあるものに限る。）の取得をする場合

(iii) cases where shares subject to call (limited to those for which there are provisions with regard to the matters listed in Article 107, paragraph (2), item (iii), (e) or (f) of the Act) are acquired;

四 全部取得条項付種類株式（当該全部取得条項付種類株式を取得するに際して法第七十一条第一項第一号ハ又はニに掲げる事項についての定めをした場合における当該全部取得条項付種類株式に限る。）の取得をする場合

- (iv) cases where shares subject to class-wide call (limited to the shares subject to class-wide call if provisions have been made with regard to the matters listed in Article 171, paragraph (1), item (i), (c) or (d) at the acquisition of the shares subject to class-wide call) are acquired;
    - 五 新株予約権無償割当てをする場合
  - (v) cases where an allotment of share options without contribution is made;
    - 六 取得条項付新株予約権（法第二百三十六条第一項第七号へ又はトに掲げる事項についての定めがあるものに限る。）の取得をする場合
  - (vi) cases where share options subject to call (limited to those for which there are provisions with regard to the matters listed in Article 236, paragraph (1), item (vii), (f) or (g) of the Act) are acquired;
    - 七 吸収合併後当該株式会社が存続する場合
  - (vii) cases where the stock company survives an absorption-type merger;
    - 八 吸収分割による他の会社とその事業に関して有する権利義務の全部又は一部の承継をする場合
  - (viii) cases where another company succeeds to all or part of the rights and obligations related to that business through an absorption-type company split;
    - 九 株式交換による他の株式会社の発行済株式の全部の取得をする場合
  - (ix) cases where all of the issued shares of another stock company are acquired through a share exchange.
- 3 新設合併、新設分割又は株式移転により設立された株式会社が設立に際して新株予約権を発行する場合には、当該新株予約権についての適切な価格を設立時の新株予約権の額とする。
- (3) If a stock company incorporated through a consolidation-type merger, incorporation-type company split or share transfer issues share options at incorporation, the proper price of the share options is the amount of share options at the time of incorporation.
- 4 次の各号に掲げる場合には、当該各号に定める額を、減少すべき新株予約権の額とする。
- (4) In the cases listed respectively in the following items, the amounts as provided therein are the amounts by which share options are to be reduced:
- 一 株式会社が自己新株予約権の消却をする場合 当該自己新株予約権に対応する新株予約権の帳簿価額
    - (i) cases where a stock company cancels its own share options: the book value of share options equivalent to its own share options;
    - 二 新株予約権の行使又は消滅があった場合 当該新株予約権の帳簿価額
      - (ii) cases where share options have been exercised or have expired: the book value of the share options.
- 5 株式会社が当該株式会社の新株予約権を取得する場合には、その取得価額を、増加すべき自己新株予約権の額とする。

- (5) If a stock company acquires share options in the stock company, the value of that acquisition is the amount by which its own share options are to be increased.
- 6 次の各号に掲げる自己新株予約権（当該新株予約権の帳簿価額を超える価額で取得するものに限る。）については、当該各号に定める価格を付さなければならない。
- (6) With respect to a stock company's own share options listed respectively in the following items (limited to those acquired at a value exceeding the book value of the relevant share options), the price as provided therein must be entered:
- 一 事業年度の末日における時価がその時の取得原価より著しく低い自己新株予約権（次号に掲げる自己新株予約権を除く。） イ又はロに掲げる額のうちいずれか高い額
- (i) its own share options whose market value on the last day of the business year is significantly lower than the cost at acquisition (excluding those listed in the following item): whichever of the amounts listed in (a) or (b) is the highest:
- イ 当該事業年度の末日における時価
- (a) the market value on the last day of the business year;
- ロ 当該自己新株予約権に対応する新株予約権の帳簿価額
- (b) the book value of share options equivalent to its own share options;
- 二 処分しないものと認められる自己新株予約権 当該自己新株予約権に対応する新株予約権の帳簿価額
- (ii) its own share options found not to be disposed of: the book value of share options equivalent to its own share options.
- 7 株式会社が自己新株予約権の処分若しくは消却をする場合又は自己新株予約権の消滅があった場合には、その帳簿価額を、減少すべき自己新株予約権の額とする。
- (7) If a stock company disposes of or cancels its own share options, or if its own share options have expired, the book value is the amount by which its own share options are to be reduced.
- 8 第一項及び第三項から前項までの規定は、株式等交付請求権（新株予約権以外の権利であって、当該株式会社に対して行使することにより当該株式会社の株式の交付を受けることができる権利をいう。以下この条において同じ。）について準用する。
- (8) The provisions of paragraph (1) and paragraph (3) to the preceding paragraph apply mutatis mutandis to share delivery claims (meaning rights other than share options to receive delivery of shares of the relevant stock company through exercising against the relevant stock company; the same applies hereinafter in this Article).
- 9 募集株式を引き受ける者の募集に際して発行する株式又は処分する自己株式が株式等交付請求権の行使によって発行する株式又は処分する自己株式であるときにおける第十四条第一項の規定の適用については、同項中「第一号及び第二号に掲げる額の合計額」とあるのは、「第一号及び第二号に掲げる額の合計額並びに第五十五条第八項に規定する株式等交付請求権の行使時における帳簿価額の合計額」とする。

- (9) With respect to the application of the provisions of Article 14, paragraph (1) when shares issued or treasury shares disposed of at solicitation of subscribers for shares for subscription are shares issued or treasury shares disposed of through the exercising of share delivery claims, the phrase "sum of the amounts listed in item (i) and item (ii)" in that paragraph is to read "the sum of the book value at the time of the exercising of the share delivery claims prescribed in Article 55, paragraph (8), and the sum of the amounts listed in item (i) and item (ii)".

#### 第四章 更生計画に基づく行為に係る計算に関する特則

#### Chapter IV Special Provisions on Calculations Pertaining to Acts Based on Reorganization Plans

第五十六条 更生会社（会社更生法第二条第七項に規定する更生会社をいう。以下この項及び第三項において同じ。）が更生計画（同法第二条第二項に規定する更生計画をいう。以下この項において同じ。）に基づき行う行為についての当該更生会社が計上すべきのれん、純資産その他の計算に関する事項は、この省令の規定にかかわらず、更生計画の定めるところによる。

Article 56 (1) Matters related to goodwill, net assets and other accounts to be recorded by a reorganizing company (meaning a reorganizing company as prescribed in Article 2, paragraph (7) of the corporate reorganization Act; hereinafter the same applies in this paragraph and paragraph (3)) with regard to acts carried out based on a reorganization plan (meaning a reorganization plan as prescribed in Article 2, paragraph (2) of the same; hereinafter the same applies in this paragraph) by the reorganizing company are to be governed by the provisions of the reorganization plan, notwithstanding the provisions of this Ministerial Order.

2 更生計画（会社更生法第二条第二項並びに金融機関等の更生手続の特例等に関する法律（平成八年法律第九十五号。以下この条において「更生特例法」という。）第四条第二項及び第百六十九条第二項に規定する更生計画をいう。以下この条において同じ。）において株式会社を設立することを定めた場合（新設合併、新設分割又は株式移転により株式会社を設立することを定めた場合を除く。）には、当該株式会社の設立時ののれん、純資産その他の計算に関する事項は、この省令の規定にかかわらず、更生計画の定めるところによる。

(2) If it is determined in a reorganization plan (meaning a reorganization plan as prescribed in Article 2, paragraph (2) of the Corporate Reorganization Act and Article 4, paragraph (2) and Article 169, paragraph (2) of the Act on Special Treatment of Corporate Reorganization Proceedings and Other Insolvency Proceedings of Financial Institutions (Act No. 95 of 1996); hereinafter referred to as the "Act on Special Treatment of Reorganizations" in this Article); the same applies hereinafter in this Article) that a stock company will be

incorporated (excluding cases where it is determined that a stock company will be incorporated through a consolidation-type merger, incorporation-type company split or share transfer), matters related to goodwill, net assets and other accounts at the time of incorporation of the stock company are to be governed by the provisions of the reorganization plan, notwithstanding the provisions of this Ministerial Order.

3 更生計画において会社（更生会社を除く。）が更生会社等（更生会社並びに更生特例法第四条第七項に規定する更生協同組織金融機関及び更生特例法第百六十九条第七項に規定する更生会社をいう。次項において同じ。）の更生債権者等（会社更生法第二条第十三項並びに更生特例法第四条第十三項及び第百六十九条第十三項に規定する更生債権者等をいう。以下この条において同じ。）に対して吸収合併又は株式交換に際して交付する金銭等を割り当てた場合には、当該更生債権者等に対して交付する金銭等の価格も当該吸収合併又は株式交換に係る吸収型再編対価として考慮するものとする。

(3) If, in the reorganization plan, a company (excluding a reorganizing company) has allotted monies, etc. to be delivered to the reorganization obligees, etc. (meaning the reorganization obligees, etc. as prescribed in Article 2, paragraph (13) of the Corporate Reorganization Act together with Article 4, paragraph (13) and Article 169, paragraph (13) of the Act on Special Treatment of Reorganizations; the same applies hereinafter in this Article) of the reorganizing company, etc. (meaning the reorganizing company, the reorganizing cooperative financial Institution as prescribed in Article 4, paragraph (7) of the Act on Special Treatment of Reorganizations, and the reorganizing company as prescribed in Article 169, paragraph (7) of the Act on Special Treatment of Reorganizations; the same applies in the following paragraph) upon an absorption-type merger or share exchange, the price of the monies, etc. delivered to the reorganization obligees, etc. is also to be considered to be the consideration in absorption-type restructuring pertaining to the absorption-type merger or share exchange.

4 更生計画において新設合併又は株式移転により設立される会社が更生会社等の更生債権者等に対して新設合併又は株式移転に際して交付する株式、持分又は社債等を割り当てた場合には、当該更生債権者等に対して交付する株式、持分又は社債等の価格も当該新設合併又は株式移転に係る新設型再編対価として考慮するものとする。

(4) If, in the reorganization plan, a company incorporated through a consolidation-type merger or share transfer has allotted shares, equity interests or bonds, etc. to be delivered to the reorganization obligees, etc. of the reorganizing company, etc. upon a consolidation-type merger or share transfer, the price of the shares, equity interests or bonds, etc. delivered to the reorganization obligees, etc. is also to be considered to be the consideration in consolidation-type restructuring pertaining to the consolidation-type merger or share transfer.

### 第三編 計算関係書類

#### Part III Accounting Documents

##### 第一章 総則

#### Chapter I General Provisions

##### 第一節 表示の原則

#### Section 1 Principles of Presentation

第五十七条 計算関係書類に係る事項の金額は、一円単位、千円単位又は百万円単位をもって表示するものとする。

Article 57 (1) The amounts of matters pertaining to the accounting documents are to be presented in units of 1 yen, 1,000 yen, or 1,000,000 yen.

2 計算関係書類は、日本語をもって表示するものとする。ただし、その他の言語をもって表示することが不当でない場合は、この限りでない。

(2) Accounting documents are to be presented in Japanese; provided, however, that this does not apply if presentation of such documents in another language is not unreasonable.

3 計算関係書類（各事業年度に係る計算書類の附属明細書を除く。）の作成については、貸借対照表、損益計算書その他計算関係書類を構成するものごとに、一の書面その他の資料として作成をしなければならないものと解してはならない。

(3) With regard to the preparation of accounting documents (excluding detailed statements attached to financial statements for each business year), all of the constituent items in the balance sheet, profit and loss statement and any other accounting documents, must not be interpreted as having to be prepared as one document or other material.

##### 第二節 株式会社の計算書類

#### Section 2 Stock Company Financial Statements

（成立の日の貸借対照表）

(Balance Sheet on the Day of Formation)

第五十八条 法第四百三十五条第一項の規定により作成すべき貸借対照表は、株式会社の成立の日における会計帳簿に基づき作成しなければならない。

Article 58 The balance sheet to be prepared pursuant to the provisions of Article 435, paragraph (1) of the Act must be prepared based on the accounting books of the stock company on the day of its formation.

（各事業年度に係る計算書類）

(Financial Statements for Each Business Year)

第五十九条 法第四百三十五条第二項に規定する法務省令で定めるものは、この編の規定に従い作成される株主資本等変動計算書及び個別注記表とする。

Article 59 (1) What is prescribed by Ministry of Justice Order, as mentioned in Article 435, paragraph (2) of the Act, is the statements in fluctuation in shareholders' equity, etc. and tables of explanatory notes on unconsolidated financial statements prepared in accordance with the provisions of this Part.

2 各事業年度に係る計算書類及びその附属明細書の作成に係る期間は、当該事業年度の前事業年度の末日の翌日（当該事業年度の前事業年度がない場合にあつては、成立の日）から当該事業年度の末日までの期間とする。この場合において、当該期間は、一年（事業年度の末日を変更する場合における変更後の最初の事業年度については、一年六箇月）を超えることができない。

(2) The period pertaining to the preparation of financial statements for each business year and attached detailed statements thereof is the period from the day following the last day of the business year prior to the relevant business year (if there was no business year prior to the relevant business year, the day of formation) to the last day of the relevant business year. In such cases, that period may not exceed one year (with regard to the first business year after changes are made if the last day of the business year is changed, one year and six months).

3 法第四百三十五条第二項の規定により作成すべき各事業年度に係る計算書類及びその附属明細書は、当該事業年度に係る会計帳簿に基づき作成しなければならない。

(3) Financial statements for each business year and attached detailed statements thereof that are to be prepared pursuant to the provisions of Article 435, paragraph (2) of the Act must be prepared based on the accounting books pertaining to the relevant business year.

（臨時計算書類）

（Provisional Financial Statements）

第六十条 臨時計算書類の作成に係る期間（次項において「臨時会計年度」という。）は、当該事業年度の前事業年度の末日の翌日（当該事業年度の前事業年度がない場合にあつては、成立の日）から臨時決算日までの期間とする。

Article 60 (1) The period pertaining to the preparation of provisional financial statements (referred to as the "provisional fiscal year" in the following paragraph) is the period from the day following the last day of the business year prior to the relevant business year (if there was no business year prior to the relevant business year, the day of formation) to the provisional account closing day.

2 臨時計算書類は、臨時会計年度に係る会計帳簿に基づき作成しなければならない。

(2) Provisional financial statements must be prepared based on the accounting books pertaining to the provisional fiscal year.

3 株式会社が臨時計算書類を作成しようとする場合において、当該株式会社についての最終事業年度がないときは、当該株式会社の成立の日から最初の事業年度が終結する日までの間、当該最初の事業年度に属する一定の日を臨時決算日とみなして、法第

四百四十一条の規定を適用することができる。

- (3) If a stock company intends to prepare provisional financial statements, when there is no most recent business year with respect to the stock company, within the period from the day of formation of the stock company to the day on which the first business year is concluded, a fixed day within that first business year may be deemed to be the provisional account closing day, and the provisions of Article 441 of the Act may be applied.

### 第三節 株式会社の連結計算書類

#### Section 3 Stock Company Consolidated Financial Statements

(連結計算書類)

(Consolidated Financial Statements)

第六十一条 法第四百四十四条第一項に規定する法務省令で定めるものは、次に掲げるいずれかのものとする。

Article 61 What is prescribed by Ministry of Justice Order, as mentioned in Article 444, paragraph (1) of the Act, is any of those listed below:

一 この編（第百二十条から第百二十条の三までを除く。）の規定に従い作成される次のイからニまでに掲げるもの

(i) the statements listed in (a) through (d) to be prepared in accordance with the provisions of this Part (excluding Articles 120 through 120-3):

イ 連結貸借対照表

(a) consolidated balance sheets;

ロ 連結損益計算書

(b) consolidated profit and loss statements;

ハ 連結株主資本等変動計算書

(c) consolidated statements in fluctuation in shareholders'equity, etc.;

ニ 連結注記表

(d) tables of explanatory notes on consolidated financial statements;

二 第百二十条の規定に従い作成されるもの

(ii) statements to be prepared in accordance with the provisions of Article 120;

三 第百二十条の二の規定に従い作成されるもの

(iii) statements to be prepared in accordance with the provisions of Article 120-2.

四 第百二十条の三の規定に従い作成されるもの

(iv) statements to be prepared in accordance with the provisions of Article 120-3.

(連結会計年度)

(Consolidated Fiscal Year)

第六十二条 各事業年度に係る連結計算書類の作成に係る期間（以下この編において



「連結会計年度」という。)は、当該事業年度の前事業年度の末日の翌日(当該事業年度の前事業年度がない場合にあつては、成立の日)から当該事業年度の末日までの期間とする。

Article 62 The period pertaining to the preparation of consolidated financial statements for each business year (hereinafter referred to as a "consolidated fiscal year" in this Part) is the period from the day following the last day of the business year prior to the relevant business year (if there was no business year prior to the relevant business year, the day of formation) to the last day of the relevant business year.

(連結の範囲)

(Scope of Consolidation)

第六十三条 株式会社は、その全ての子会社を連結の範囲に含めなければならない。ただし、次のいずれかに該当する子会社は、連結の範囲に含めないものとする。

Article 63 (1) A stock company must include all of its subsidiary companies in the scope of a consolidation; provided, however, that any subsidiary companies falling under any of the following categories are not to be included in the scope of a consolidation:

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

(i) subsidiary companies that are found to be in temporary control of a body that decides financial and business policies (meaning a shareholders meeting or a body equivalent thereto);

二 連結の範囲に含めることにより当該株式会社の利害関係人の判断を著しく誤らせるおそれがあると認められる子会社

(ii) subsidiary companies for which it is found that inclusion in the scope of a consolidation would carry the risk causing the interested parties of the relevant stock company to reach a seriously mistaken valuation.

2 前項の規定により連結の範囲に含めるべき子会社のうち、その資産、売上高(役員収益を含む。以下同じ。)等からみて、連結の範囲から除いてもその企業集団の財産及び損益の状況に関する合理的な判断を妨げない程度に重要性の乏しいものは、連結の範囲から除くことができる。

(2) Among subsidiary companies to be included in the scope of a consolidation pursuant to the provisions of the preceding paragraph, those which, judging by their assets and net sales (including service revenues; the same applies hereinafter), etc., are of such low importance that their exemption from the scope of a consolidation would not preclude a reasonable valuation of the corporate group's assets and profits and losses, may be exempted from the scope of the consolidation.

(事業年度に係る期間の異なる子会社)

(Subsidiary Companies with Different Periods as Their Business Years)

第六十四条 株式会社の事業年度の末日と異なる日とその事業年度の末日とする連結子会社は、当該株式会社の事業年度の末日において、連結計算書類の作成の基礎となる計算書類を作成するために必要とされる決算を行わなければならない。ただし、当該連結子会社の事業年度の末日と当該株式会社の事業年度の末日との差異が三箇月を超えない場合において、当該連結子会社の事業年度に係る計算書類を基礎として連結計算書類を作成するときは、この限りでない。

Article 64 (1) A consolidated subsidiary company for which the last day of the business year is different from the last day of the stock company's business year must, on the last day of the stock company's business year, perform settlements of accounts which are necessary for the preparation of financial statements that are to be the basis for preparation of consolidated financial statements; provided, however, that this does not apply if the difference between the last day of the business year of the consolidated subsidiary company and the last day of the business year of the stock company does not exceed three months, when consolidated financial statements are prepared taking as their basis financial statements for the business year of the consolidated subsidiary company.

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

(2) If consolidated financial statements are prepared pursuant to the provisions of the proviso to the preceding paragraph, with respect to serious disagreements in accounting records pertaining to transactions between mutually consolidated companies arising due to a difference between the last day of the business year of a consolidated subsidiary company and the last day of the business year of the relevant stock company, adjustment must be carried out.

(連結貸借対照表)

(Consolidated Balance Sheets)

第六十五条 連結貸借対照表は、株式会社の連結会計年度に対応する期間に係る連結会社の貸借対照表（連結子会社が前条第一項本文の規定による決算を行う場合における当該連結子会社の貸借対照表については、当該決算に係る貸借対照表）の資産、負債及び純資産の金額を基礎として作成しなければならない。この場合においては、連結会社の貸借対照表に計上された資産、負債及び純資産の金額を連結貸借対照表の適切な項目に計上することができる。

Article 65 Consolidated balance sheets must be prepared taking as their basis the amounts of assets, liabilities and net assets in the balance sheets of consolidated companies pertaining to a period corresponding to the stock company's consolidated fiscal year (with regard to the balance sheet of the

relevant consolidated subsidiary company if a settlement of accounts is performed by a consolidated subsidiary company pursuant to the provisions of the main clause of paragraph (1) of the preceding Article, the balance sheet pertaining to the settlement of accounts). In such cases, the amounts of assets, liabilities and net assets recorded in the balance sheets of the consolidated companies may be recorded in the appropriate entries in the consolidated balance sheet.

(連結損益計算書)

(Consolidated Profit and Loss Statements)

第六十六条 連結損益計算書は、株式会社の連結会計年度に対応する期間に係る連結会社の損益計算書（連結子会社が第六十四条第一項本文の規定による決算を行う場合における当該連結子会社の損益計算書については、当該決算に係る損益計算書）の収益若しくは費用又は利益若しくは損失の金額を基礎として作成しなければならない。この場合においては、連結会社の損益計算書に計上された収益若しくは費用又は利益若しくは損失の金額を連結損益計算書の適切な項目に計上することができる。

Article 66 Consolidated profit and loss statements must be prepared taking as their basis the amounts of revenue or expenses, or profits or losses in the profit and loss statements of consolidated companies pertaining to a period corresponding to the stock company's consolidated fiscal year (with regard to profit and loss statements of the relevant consolidated subsidiary company if a settlement of accounts is performed by a consolidated subsidiary company pursuant to the provisions of the main clause of Article 64, paragraph (1), the profit and loss statement pertaining to the settlement of accounts). In such cases, the amounts of revenue or expenses, or profits or losses recorded in the profit and loss statements of consolidated companies may be recorded in the appropriate entries of the consolidated profit and loss statement.

(連結株主資本等変動計算書)

(Consolidated Statements in Fluctuation in Shareholders' Equity)

第六十七条 連結株主資本等変動計算書は、株式会社の連結会計年度に対応する期間に係る連結会社の株主資本等変動計算書（連結子会社が第六十四条第一項本文の規定による決算を行う場合における当該連結子会社の株主資本等変動計算書については、当該決算に係る株主資本等変動計算書）の株主資本等（株主資本その他の会社等の純資産をいう。以下この条において同じ。）を基礎として作成しなければならない。この場合においては、連結会社の株主資本等変動計算書に表示された株主資本等に係る額を連結株主資本等変動計算書の適切な項目に計上することができる。

Article 67 Consolidated statements in fluctuation in shareholders' equity, etc. must be prepared taking as their basis the shareholder equity, etc. (meaning the shareholder equity and any other net assets of a company, etc.; the same applies hereinafter in this Article) in the statements in fluctuation in

shareholders'equity, etc. of consolidated companies pertaining to a period corresponding to the stock company's consolidated fiscal year (with regard to statements in fluctuation in shareholders'equity, etc. of the relevant consolidated subsidiary company if a settlement of accounts is performed by a consolidated subsidiary company pursuant to the provisions of the main clause of Article 64, paragraph (1), the statements in fluctuation in shareholders'equity, etc. pertaining to the settlement of accounts). In such cases, amounts pertaining to the shareholder equity, etc. presented in the statements in fluctuation in shareholders'equity, etc. of consolidated companies may be recorded in the appropriate entries of the consolidated statements in fluctuation in shareholders'equity, etc..

(連結子会社の資産及び負債の評価等)

(Valuation of Assets and Liabilities of a Consolidated Subsidiary Company)

第六十八条 連結計算書類の作成に当たっては、連結子会社の資産及び負債の評価並びに株式会社の連結子会社に対する投資とこれに対応する当該連結子会社の資本との相殺消去その他必要とされる連結会社相互間の項目の相殺消去をしなければならない。

Article 68 On preparation of consolidated financial statements, the valuation of a consolidated subsidiary company's assets and liabilities as well as the stock company's investment in the consolidated subsidiary company must be offset by the capital of the consolidated subsidiary company that corresponds thereto, and any other entries mutual to consolidated companies must be offset as necessary.

(持分法の適用)

(Application of Means of Adjusting Equity)

第六十九条 非連結子会社及び関連会社に対する投資については、持分法により計算する価額をもって連結貸借対照表に計上しなければならない。ただし、次のいずれかに該当する非連結子会社及び関連会社に対する投資については、持分法を適用しないものとする。

Article 69 (1) With regard to investments in unconsolidated subsidiary companies and affiliated companies, values calculated through the means of adjusting equity must be recorded in the consolidated balance sheet; provided, however, that with regard to investments in unconsolidated subsidiary companies and affiliated companies which fall under any of the following categories, the means of adjusting equity is not to be applied:

一 財務及び事業の方針の決定に対する影響が一時的であると認められる関連会社

(i) affiliated companies that are found to have a temporary effect on the decisions of financial or business policies;

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

(ii) unconsolidated subsidiary companies and affiliated companies for which it is found that application of the means of adjusting equity would carry the risk causing the interested parties of the stock company to reach a seriously mistaken valuation.

2 前項の規定により持分法を適用すべき非連結子会社及び関連会社のうち、その損益等からみて、持分法の適用の対象から除いても連結計算書類に重要な影響を与えないものは、持分法の適用の対象から除くことができる。

(2) Among unconsolidated subsidiaries and affiliated companies to which the means of adjusting equity is to apply pursuant to the provisions of the preceding paragraph, those which, judging by their profits and losses, etc., would not have any material impact on the consolidated financial statements were they to be exempted as from application of the means of adjusting equity may be exempted from the application of the means of adjusting equity.

#### 第四節 持分会社の計算書類

#### Section 4 Membership Company Financial Statements

(成立の日の貸借対照表)

(Balance Sheet of the Day of Formation)

第七十条 法第六百十七条第一項の規定により作成すべき貸借対照表は、持分会社の成立の日における会計帳簿に基づき作成しなければならない。

Article 70 The balance sheet to be prepared pursuant to the provisions of Article 617, paragraph (1) of the Act must be prepared based on the accounting books of the membership company on the day of its formation.

(各事業年度に係る計算書類)

(Financial Statements for Each Business Year)

第七十一条 法第六百十七条第二項に規定する法務省令で定めるものは、次の各号に掲げる持分会社の区分に応じ、当該各号に定めるものとする。

Article 71 (1) What is prescribed by Ministry of Justice Order, as mentioned in Article 617, paragraph (2) of the Act, is those which are as provided in the following items in accordance with the categories of membership company listed therein:

一 合名会社及び合資会社 当該合名会社及び合資会社が損益計算書、社員資本等変動計算書又は個別注記表の全部又は一部をこの編の規定に従い作成するものと定められた場合におけるこの編の規定に従い作成される損益計算書、社員資本等変動計算書又は個別注記表

(i) general partnership companies and limited partnership companies: profit and loss statements, statements of changes in net assets of member companies or tables of explanatory notes on unconsolidated financial statements prepared in accordance with the provisions of this Part if the

relevant general partnership company and limited partnership company has determined that all or part of its profit and loss statements, statements of changes in net assets of member companies or tables of explanatory notes on unconsolidated financial statements are to be prepared in accordance with the provisions of this Part;

二 合同会社 この編の規定に従い作成される損益計算書、社員資本等変動計算書及び個別注記表

(ii) limited liability companies: profit and loss statements, statements of changes in net assets of member companies and tables of explanatory notes on unconsolidated financial statements prepared in accordance with the provisions of this Part.

2 各事業年度に係る計算書類の作成に係る期間は、当該事業年度の前事業年度の末日の翌日（当該事業年度の前事業年度がない場合にあっては、成立の日）から当該事業年度の末日までの期間とする。この場合において、当該期間は、一年（事業年度の末日を変更する場合における変更後の最初の事業年度については、一年六箇月）を超えることができない。

(2) The period pertaining to the preparation of financial statements for each business year is the period from the day following the last day of the business year prior to the relevant business year (if there was no business year prior to the relevant business year, the day of formation) to the last day of the relevant business year. In such cases, that period may not exceed one year (with regard to the first business year after changes are made if the last day of the business year is changed, one year and six months).

3 法第六百十七条第二項の規定により作成すべき各事業年度に係る計算書類は、当該事業年度に係る会計帳簿に基づき作成しなければならない。

(3) Financial statements for each business year that are to be prepared pursuant to the provisions of Article 617, paragraph (2) of the Act must be prepared based on the accounting books pertaining to the relevant business year.

## 第二章 貸借対照表等

### Chapter II Balance Sheets

(通則)

(General Rules)

第七十二条 貸借対照表等（貸借対照表及び連結貸借対照表をいう。以下この編において同じ。）については、この章に定めるところによる。

Article 72 Balance sheets, etc. (meaning balance sheets and consolidated balance sheets; the same applies hereinafter in this Part) are to be governed by this Chapter.

(貸借対照表等の区分)

(Categories in the Balance Sheet)

第七十三条 貸借対照表等は、次に掲げる部に区分して表示しなければならない。

Article 73 (1) Balance sheets, etc. must be classified into and presented under the sections listed below:

一 資産

(i) assets;

二 負債

(ii) liabilities;

三 純資産

(iii) net assets.

2 資産の部又は負債の部の各項目は、当該項目に係る資産又は負債を示す適当な名称を付さなければならない。

(2) Each entry in the section on assets and the section on liabilities must have an appropriate title given to it which indicates the asset or liability pertaining to the entry.

3 連結会社が二以上の異なる種類の事業を営んでいる場合には、連結貸借対照表の資産の部及び負債の部は、その営む事業の種類ごとに区分することができる。

(3) If a consolidated company is undertaking two or more different types of business, the sections on assets and the sections on liabilities in its consolidated balance sheet may be categorized according to the type of business it is engaged in.

(資産の部の区分)

(Categories in the Section on Assets)

第七十四条 資産の部は、次に掲げる項目に区分しなければならない。この場合において、各項目（第二号に掲げる項目を除く。）は、適当な項目に細分しなければならない。

Article 74 (1) The section on assets must be classified under the following entries; in such cases, each entry (excluding the entry listed in item (ii)) must be subdivided into appropriate entries:

一 流動資産

(i) current assets;

二 固定資産

(ii) fixed assets;

三 繰延資産

(iii) deferred assets.

2 固定資産に係る項目は、次に掲げる項目に区分しなければならない。この場合において、各項目は、適当な項目に細分しなければならない。

(2) The entries pertaining to fixed assets must be classified under the following entries; in such cases, each entry must be subdivided into appropriate entries:

一 有形固定資産

(i) tangible fixed assets;

二 無形固定資産

(ii) intangible fixed assets;

三 投資その他の資産

(iii) investments and other assets.

3 次の各号に掲げる資産は、当該各号に定めるものに属するものとする。

(3) The assets listed respectively in the following items are to belong to the categories as provided therein:

一 次に掲げる資産 流動資産

(i) assets listed below: current assets:

イ 現金及び預金（一年内に期限の到来しない預金を除く。）

(a) cash and deposits (excluding deposits whose deadline will not arrive within one year);

ロ 受取手形（通常取引（当該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。以下この章において同じ。）に基づいて発生した手形債権（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。以下この号において同じ。）で一年内に弁済を受けることができないことが明らかなものを除く。）をいう。）

(b) bills receivable (meaning bill claims (excluding bankruptcy/reorganization claims, etc. (meaning bankruptcy claims, rehabilitation claims, reorganization claims and any other equivalent claims; the same applies hereinafter in this item) for which it is clear that payment may not be received within one year) arising out of ordinary transactions (meaning transactions that arise routinely or cyclically in short periods through the operating activities the relevant company carries out in pursuit of its business; the same applies hereinafter in this Chapter));

ハ 売掛金（通常取引に基づいて発生した事業上の未収金（当該未収金に係る債権が破産更生債権等で一年内に弁済を受けることができないことが明らかなものである場合における当該未収金を除く。）をいう。）

(c) accounts receivable (meaning business accounts receivable (excluding the relevant accounts receivable if claims pertaining to the accounts receivable which are bankruptcy/reorganization claims, etc. for which it is clear that payment may not be received within one year) arising out of ordinary transactions);

ニ 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。）及び通常取引以外の取引に基づいて発生したもので一年内に期限が到来するもの

(d) among lease claims in a finance lease under which ownership is transferred, those which arise out of ordinary transactions (excluding those which are bankruptcy/reorganization claims, etc. for which it is clear that



collection will not be received within one year) and those which arise out of transactions that are not ordinary transactions and whose deadline will arrive within one year;

ホ 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  
の取引に基づいて発生したもの（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。）及び通常の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

(e) among lease investment assets in a finance lease under which ownership  
is not transferred, those which arise out of ordinary transactions  
(excluding those which are bankruptcy/reorganization claims, etc. for  
which it is clear that collection will not be received within one year) and  
those which arise out of transactions that are not ordinary transactions  
and whose deadline will arrive within one year;

ヘ 売買目的有価証券及び一年以内に満期の到来する有価証券

(f) trading securities and securities that will reach maturity within one year;

ト 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。）

(g) commodities (including land, buildings or other real property owned for  
the purposes of sale);

チ 製品、副産物及び作業くず

(h) manufactured goods, by-products and waste;

リ 半製品（自製部分品を含む。）

(i) semi-finished goods (including self-made components);

ヌ 原料及び材料（購入部分品を含む。）

(j) raw ingredients and materials (including purchased components);

ル 仕掛品及び半成工事

(k) goods in process and partly-finished work;

ヲ 消耗品、消耗工具、器具及び備品その他の貯蔵品であって、相当な価額以上の  
もの

(l) consumable goods, consumable tools, utensils and equipment, and any  
other inventory goods above a considerable value;

ワ 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（当該前渡金に係る債権が破産更生債権等で一年以内に弁済を受けることができ  
ないことが明らかなものである場合における当該前渡金を除く。）をいう。）

(m) advances (meaning advances (excluding the advances if claims  
pertaining to the advances are bankruptcy/reorganization claims, etc. for  
which it is clear that payment may not be received within one year) for the  
purpose of the purchase of commodities and raw materials (including  
equivalents thereof);

カ 前払費用であって、一年以内に費用となるべきもの

(n) expenses paid in advance that are to become expenses within one year;

ヨ 未収収益

- (o) uncollected income;  
 タ その他の資産であって、一年内に現金化することができると思われるもの
- (p) other assets for which it is found that they may be realized within one year;
- 二 次に掲げる資産（ただし、イからチまでに掲げる資産については、事業の用に供するものに限る。） 有形固定資産
- (ii) assets listed below (provided, however, that with respect to the assets listed in (a) through (h), limited to those which will be used for business operations): tangible fixed assets:
- イ 建物及び暖房、照明、通風等の付属設備
- (a) buildings and accessory equipment for heating, illumination, ventilation, etc.;
- ロ 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。）
- (b) structures (meaning docks, bridges, quays, piers, tramways, reservoirs, tunnels, chimneys and any other civil engineering equipment or constructions fixed in the ground);
- ハ 機械及び装置並びにホイスト、コンベヤー、起重機等の搬送設備その他の付属設備
- (c) machinery and apparatuses as well as equipment for moving hoists, conveyors, cranes, etc. and the accessory components thereof;
- ニ 船舶及び水上運搬具
- (d) ships and vessels and water transportation equipment;
- ホ 鉄道車両、自動車その他の陸上運搬具
- (e) railway vehicles, automobiles and any other surface transportation equipment;
- ヘ 工具、器具及び備品（耐用年数が一年以上のものに限る。）
- (f) tools, utensils and fixtures (limited to those with a useful life of one year or more);
- ト 土地
- (g) land;
- チ リース資産（当該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って、当該リース物件がイからトまで及びヌに掲げるものである場合に限る。）
- (h) leased assets (limited to those for which the relevant company is the lessee of the leased object under a finance lease, if the leased object is one of those listed in (a) through (g), and (j));
- リ 建設仮勘定（イからトまでに掲げる資産で事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。）
- (i) construction in progress (meaning expenditures arising if those assets listed in (a) through (g) which are to be used for business operations are

constructed, and raw materials appropriated for the purposes of the construction);

ヌ その他の有形資産であって、有形固定資産に属する資産とすべきもの

(j) any other tangible assets which should belong to the tangible fixed assets;

三 次に掲げる資産 無形固定資産

(iii) assets listed below: intangible fixed assets:

イ 特許権

(a) patent rights;

ロ 借地権（地上権を含む。）

(b) land lease rights (including superficies rights);

ハ 商標権

(c) trademark rights;

ニ 実用新案権

(d) utility model rights;

ホ 意匠権

(e) design rights;

ヘ 鉱業権

(f) mining rights;

ト 漁業権（入漁権を含む。）

(g) fishing rights (including common of piscary);

チ ソフトウェア

(h) software;

リ のれん

(i) goodwill;

ヌ リース資産（当該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って、当該リース物件がイからチまで及びルに掲げるものである場合に限る。）

(j) leased assets (limited to those for which the relevant company is the lessee of the leased object under a finance lease, if the leased object is one of those listed in (a) through (h), and (k));

ル その他の無形資産であって、無形固定資産に属する資産とすべきもの

(k) any other intangible assets which should belong to the intangible fixed assets;

四 次に掲げる資産 投資その他の資産

(iv) assets listed below: investments and other assets:

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

(a) shares of an associated company (excluding shares that fall under the category of trading securities; the same applies hereinafter), and any other securities not belonging to the current assets;

ロ 出資金

- (b) contributions to capital;
    - ハ 長期貸付金
  - (c) long-term loans;
    - ニ 前払年金費用（連結貸借対照表にあっては、退職給付に係る資産）
  - (d) prepaid pension costs (in a consolidated balance sheet, the net defined benefit asset);
    - ホ 繰延税金資産
  - (e) deferred tax assets;
    - ヘ 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のうち第一号ニに掲げるもの以外のもの
  - (f) among lease claims in a finance lease under which ownership is transferred, those which are not listed in item (i), (d);
    - ト 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一号ホに掲げるもの以外のもの
  - (g) among lease investment assets in a finance lease under which ownership is not transferred, those which are not listed in item (i), (e);
    - チ その他の資産であって、投資その他の資産に属する資産とすべきもの
  - (h) other assets which are to belong to the investments and other assets;
    - リ その他の資産であって、流動資産、有形固定資産、無形固定資産又は繰延資産に属しないもの
  - (i) other assets that are not to belong to the current assets, tangible fixed assets, intangible fixed assets or deferred tax assets;
    - 五 繰延資産として計上することが適当であると認められるもの 繰延資産
  - (v) that for which the recording as deferred assets is found to be appropriate: deferred assets.
- 4 前項に規定する「一年内」とは、次の各号に掲げる貸借対照表等の区分に応じ、当該各号に定める日から起算して一年以内の日をいう（以下この編において同じ。）。
- (4) The term "within one year" prescribed in the preceding paragraph means a day within one year commencing from the day as provided in the following items in accordance with the categories of balance sheets, etc. listed therein (the same applies hereinafter in this Part):
- 一 成立の日における貸借対照表 会社の成立の日
    - (i) the balance sheet on the day of formation: the day of formation of the company;
  - 二 事業年度に係る貸借対照表 事業年度の末日の翌日
    - (ii) the balance sheet for a business year: the day following the last day of the business year;
  - 三 臨時計算書類の貸借対照表 臨時決算日の翌日
    - (iii) balance sheets for provisional financial statements: the day following the provisional account closing day;
  - 四 連結貸借対照表 連結会計年度の末日の翌日

(iv) consolidated balance sheets: the day following the last day of the consolidated fiscal year.

(負債の部の区分)

(Categories in the Section on Liabilities)

第七十五条 負債の部は、次に掲げる項目に区分しなければならない。この場合において、各項目は、適当な項目に細分しなければならない。

Article 75 (1) The section on liabilities must be classified under the following entries; in such cases, each entry must be subdivided into appropriate entries:

一 流動負債

(i) current liabilities;

二 固定負債

(ii) fixed liabilities.

2 次の各号に掲げる負債は、当該各号に定めるものに属するものとする。

(2) The liabilities listed respectively in the following items are to belong to the categories as provided therein:

一 次に掲げる負債 流動負債

(i) liabilities listed below: current liabilities:

イ 支払手形（通常取引に基づいて発生した手形債務をいう。）

(a) bills payable (meaning obligations on negotiable instruments arising from ordinary transactions);

ロ 買掛金（通常取引に基づいて発生した事業上の未払金をいう。）

(b) accounts payable (meaning business arrears arising out of ordinary transactions);

ハ 前受金（受注工事、受注品等に対する前受金をいう。）

(c) advances received (meaning advances for work orders received, goods orders received, etc.);

ニ 引当金（資産に係る引当金及び一年内に使用されないと認められるものを除く。）

(d) allowances (excluding those pertaining to assets, and those which it is found will not be exercised within one year);

ホ 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

(e) arrears or deposits received arising through association with ordinary transactions that will be paid through regular trading practices within a short period after arising;

ヘ 未払費用

(f) accrued expenses;

ト 前受収益

(g) deferred revenue;

チ 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

(h) among lease obligations in finance leases, those for which the deadline will arrive within one year;

リ 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

(i) among asset removal obligations, those which it is found will be performed within one year;

ヌ その他の負債であって、一年内に支払われ、又は返済されると認められるもの

(j) other liabilities which it is found will be paid or repaid within one year;

二 次に掲げる負債 固定負債

(ii) liabilities listed below: fixed liabilities:

イ 社債

(a) bonds;

ロ 長期借入金

(b) long-term borrowings;

ハ 引当金（資産に係る引当金、前号ニに掲げる引当金及びニに掲げる退職給付引当金を除く。）

(c) allowances (excluding those pertaining to assets, those listed in (d) of the preceding item, and the allowances for retirement benefits listed in (d));

ニ 退職給付引当金（連結貸借対照表にあつては、退職給付に係る負債）

(d) allowances for retirement benefits (in a consolidated balance sheet, the net defined benefit liability);

ホ 繰延税金負債

(e) deferred tax liabilities:

ヘ のれん

(f) goodwill;

ト ファイナンス・リース取引におけるリース債務のうち、前号リに掲げるもの以外のもの

(g) among lease obligations in finance leases, those which are not listed in (i) of the preceding item;

チ 資産除去債務のうち、前号ヌに掲げるもの以外のもの

(h) among asset removal obligations, those which are not listed in (j) of the preceding item;

リ その他の負債であって、流動負債に属しないもの

(i) other liabilities that do not belong to the current liabilities.

(純資産の部の区分)

(Categories in the Section on Net Assets)

第七十六条 純資産の部は、次の各号に掲げる貸借対照表等の区分に応じ、当該各号に定める項目に区分しなければならない。

Article 76 (1) The section on net assets must be classified as provided in the following items in accordance with the categories of balance sheets, etc. listed

therein:

一 株式会社の貸借対照表 次に掲げる項目

(i) the balance sheet of a stock company: the entries listed below:

イ 株主資本

(a) shareholder equity;

ロ 評価・換算差額等

(b) valuation and translation differences;

ハ 新株予約権

(c) share options;

二 株式会社の連結貸借対照表 次に掲げる項目

(ii) the consolidated balance sheet of a stock company: the entries listed below:

イ 株主資本

(a) shareholder equity;

ロ 次に掲げるいずれかの項目

(b) any of the entries listed below:

(1) 評価・換算差額等

1. valuation and translation differences;

(2) その他の包括利益累計額

2. other comprehensive accumulated income;

ハ 新株予約権

(c) share options;

ニ 非支配株主持分

(d) non-controlling interests;

三 持分会社の貸借対照表 次に掲げる項目

(iii) the balance sheet of a membership company: the entries listed below:

イ 社員資本

(a) member equity;

ロ 評価・換算差額等

(b) valuation and translation differences.

2 株主資本に係る項目は、次に掲げる項目に区分しなければならない。この場合において、第五号に掲げる項目は、控除項目とする。

(2) The entries pertaining to shareholder equity must be classified under the following entries. In such cases, the entry listed in item (v) is a deduction:

一 資本金

(i) stated capital;

二 新株式申込証拠金

(ii) deposits for subscriptions to shares;

三 資本剰余金

(iii) capital surplus;

四 利益剰余金

(iv) retained earnings;

五 自己株式

(v) treasury shares;

六 自己株式申込証拠金

(vi) deposits for subscriptions to treasury shares.

3 社員資本に係る項目は、次に掲げる項目に区分しなければならない。

(3) The entries pertaining to member equity must be categorized into the following entries:

一 資本金

(i) stated capital;

二 出資金申込証拠金

(ii) deposits for capital subscriptions;

三 資本剰余金

(iii) capital surplus;

四 利益剰余金

(iv) retained earnings.

4 株式会社の貸借対照表の資本剰余金に係る項目は、次に掲げる項目に区分しなければならない。

(4) The entries pertaining to the capital surplus in the balance sheet of a stock company must be categorized into the following entries:

一 資本準備金

(i) capital reserves;

二 その他資本剰余金

(ii) other capital surplus.

5 株式会社の貸借対照表の利益剰余金に係る項目は、次に掲げる項目に区分しなければならない。

(5) The entries pertaining to retained earnings in the balance sheet of a stock company must be categorized into the following entries:

一 利益準備金

(i) retained earnings reserves;

二 その他利益剰余金

(ii) other retained earnings.

6 第四項第二号及び前項第二号に掲げる項目は、適当な名称を付した項目に細分することができる。

(6) The entries listed in paragraph (4), item (ii) and item (ii) of the preceding paragraph may be subdivided into entries with appropriate titles.

7 評価・換算差額等又はその他の包括利益累計額に係る項目は、次に掲げる項目その他適当な名称を付した項目に細分しなければならない。ただし、第四号及び第五号に掲げる項目は、連結貸借対照表に限る。

(7) The entries pertaining to valuation and translation differences or other comprehensive accumulated income must be subdivided into the entries listed below, or into any other entries with appropriate titles; provided, however, that



the entries listed in items (iv) and (v) are limited to consolidated balance sheets:

一 その他有価証券評価差額金

(i) other securities valuation difference;

二 繰延ヘッジ損益

(ii) deferred gains or losses on hedges;

三 土地再評価差額金

(iii) land revaluation differences;

四 為替換算調整勘定

(iv) exchange conversion adjustment accounts;

五 退職給付に係る調整累計額

(v) remeasurements of defined benefit plans.

8 新株予約権に係る項目は、自己新株予約権に係る項目を控除項目として区分することができる。

(8) The entries pertaining to share options may be categorized as deductions from the entries pertaining to its own share options.

9 連結貸借対照表についての次の各号に掲げるものに計上すべきものは、当該各号に定めるものとする。

(9) In the consolidated balance sheet, matters to be included in the calculation of the matters listed in each of the following items are as provided therein:

一 第二項第五号の自己株式 次に掲げる額の合計額

(i) the treasury shares set forth in paragraph (2), item (v): the sum of the amounts listed below:

イ 当該株式会社が保有する当該株式会社の株式の帳簿価額

(a) the book value of shares in the relevant stock company held by the stock company;

ロ 連結子会社並びに持分法を適用する非連結子会社及び関連会社が保有する当該株式会社の株式の帳簿価額のうち、当該株式会社のこれらの会社に対する持分に相当する額

(b) among the book values of shares in the relevant stock company held by consolidated subsidiaries, as well as unconsolidated subsidiary companies and affiliated companies applying the means of adjusting equity, an amount corresponding to the equity interests of those companies held by the stock company;

二 第七項第四号の為替換算調整勘定 外国にある子会社又は関連会社の資産及び負債の換算に用いる為替相場と純資産の換算に用いる為替相場とが異なることによって生じる換算差額

(ii) the exchange conversion adjustment accounts set forth in paragraph (7), item (iv): conversion differences arising due to a difference between the exchange rate used in conversions of assets or liabilities of subsidiary companies or affiliated companies in foreign countries, and the exchange rate

used in conversions of net assets;

三 第七項第五号の退職給付に係る調整累計額 次に掲げる項目の額の合計額

(iii) the remeasurements of defined benefit plans set forth in paragraph (7),  
item (v): the sum of the amounts of the entries listed below:

イ 未認識数理計算上の差異

(a) unrecognized actuarial differences;

ロ 未認識過去勤務費用

(b) unrecognized past service cost;

ハ その他退職給付に係る調整累計額に計上することが適当であると認められるもの

(c) other entries of which amounts are found appropriate to be recorded in  
the remeasurements of defined benefit plans.

(たな卸資産及び工事損失引当金の表示)

(Presentation of Inventories and Allowances for Construction Losses)

第七十七条 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 77 If there are inventories and allowances for construction losses pertaining to the same construction contract, the amount of difference set off by both entries may be presented as inventories or allowances for construction losses in the current assets or current liabilities.

(貸倒引当金等の表示)

(Presentation of Allowances for Bad Debts)

第七十八条 各資産に係る引当金は、次項の規定による場合のほか、当該各資産の項目に対する控除項目として、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項目をもって表示しなければならない。ただし、流動資産、有形固定資産、無形固定資産、投資その他の資産又は繰延資産の区分に応じ、これらの資産に対する控除項目として一括して表示することを妨げない。

Article 78 (1) Allowances pertaining to each asset must be shown as deductions in the entries for each relevant asset, in entries with titles that present the intended purpose of allowances for bad debts and any other allowances; provided, however, that this does not preclude these deductions for assets in accordance with the categories of current assets, tangible fixed assets, intangible fixed assets, investments and other assets, or deferred assets, from being presented as deductions collectively.

2 各資産に係る引当金は、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。

(2) Allowances pertaining to each asset may be directly deducted from the amount of each relevant asset, and any balance remaining after deduction may

then be presented as the amount of each relevant asset.

(有形固定資産に対する減価償却累計額の表示)

(Presentation of the Accumulated Depreciation of Tangible Fixed Assets)

第七十九条 各有形固定資産に対する減価償却累計額は、次項の規定による場合のほか、当該各有形固定資産の項目に対する控除項目として、減価償却累計額の項目をもって表示しなければならない。ただし、これらの有形固定資産に対する控除項目として一括して表示することを妨げない。

Article 79 (1) The accumulated depreciation of each tangible fixed asset must, in addition to cases pursuant to the provisions of the following paragraph, be presented as deductions in the entries for each relevant tangible fixed asset, in entries for accumulated depreciation; provided, however, that this does not preclude these deductions for tangible fixed asset from being presented as deductions collectively.

2 各有形固定資産に対する減価償却累計額は、当該各有形固定資産の金額から直接控除し、その控除残高を当該各有形固定資産の金額として表示することができる。

(2) The accumulated depreciation of each tangible fixed asset may be directly deducted from the amount of each relevant tangible fixed asset, and any balance remaining after deduction may then be presented as the amount of each relevant tangible fixed asset.

(有形固定資産に対する減損損失累計額の表示)

(Presentation of Accumulated Impairment Loss on Tangible Fixed Assets)

第八十条 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、当該各有形固定資産の金額（前条第二項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有形固定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有形固定資産の金額として表示しなければならない。

Article 80 (1) The accumulated impairment loss on each tangible fixed asset must, in addition to cases pursuant to the provisions of the following paragraph and paragraph (3), be directly deducted from the amount of each relevant tangible fixed asset (when deducting the accumulated depreciation of a tangible fixed asset pursuant to the provisions of paragraph (2) of the preceding Article, the amount after the deduction), and any balance remaining after deduction must then be presented as the amount of each relevant tangible fixed asset.

2 減価償却を行う各有形固定資産に対する減損損失累計額は、当該各有形固定資産の項目に対する控除項目として、減損損失累計額の項目をもって表示することができる。ただし、これらの有形固定資産に対する控除項目として一括して表示することを妨げない。

(2) The accumulated impairment loss on each tangible fixed asset undergoing

depreciation may be presented as a deduction in the entry for each such tangible fixed asset under accumulated impairment loss; provided, however, that this does not preclude these deductions for tangible fixed assets from being presented as deductions collectively.

3 前条第一項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項目として表示する場合には、減損損失累計額を減価償却累計額に合算して、減価償却累計額の項目をもって表示することができる。

(3) If accumulated depreciation and accumulated impairment loss are presented as deductions pursuant to the provisions of paragraph (1) of the preceding Article, and the preceding paragraph, the accumulated depreciation and accumulated impairment loss may be combined and presented in entries for accumulated depreciation.

(無形固定資産の表示)

(Presentation of Intangible Fixed Assets)

第八十一条 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、当該各無形固定資産の金額から直接控除し、その控除残高を当該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 81 The accumulated depreciation and accumulated impairment loss of each intangible fixed asset must be directly deducted from the amount of each intangible fixed asset, and any amount remaining after deduction must be presented as the amount of each Intangible fixed asset.

(関係会社株式等の表示)

(Presentation of Shares of Associated Companies)

第八十二条 関係会社の株式又は出資金は、関係会社株式又は関係会社出資金の項目をもって別に表示しなければならない。

Article 82 (1) Shares or capital contributions in associated companies must be presented separately in entries for shares in associated companies or contributions to capital in associated companies.

2 前項の規定は、連結貸借対照表及び持分会社の貸借対照表については、適用しない。

(2) The provisions of the preceding paragraph do not apply to consolidated balance sheets or balance sheets of member companies.

(繰延税金資産等の表示)

(Presentation of Deferred Tax Assets)

第八十三条 繰延税金資産の金額及び繰延税金負債の金額については、その差額のみ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。

Article 83 (1) With regard to amounts of deferred tax assets and deferred tax liabilities, only the difference must be presented in investments and other

assets or fixed liabilities as deferred tax assets or deferred tax liabilities.

2 連結貸借対照表に係る前項の規定の適用については、同項中「その差額」とあるのは、「異なる納税主体に係るものを除き、その差額」とする。

(2) With regard to the application of the provisions of the preceding paragraph pertaining to consolidated balance sheets, the phrase "the difference" in the same paragraph means "the difference, except that pertaining to different taxable entities".

(繰延資産の表示)

(Presentation of Deferred Assets)

第八十四条 各繰延資産に対する償却累計額は、当該各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 84 The accumulated depreciation of each deferred asset must be directly deducted from the amount of each relevant deferred asset, and any amount remaining after deduction must be presented as the amount of each deferred asset.

(連結貸借対照表ののれん)

(Goodwill in Consolidated Balance Sheets)

第八十五条 連結貸借対照表に表示するのれんには、連結子会社に係る投資の金額がこれに対応する連結子会社の資本の金額と異なる場合に生ずるのれんを含むものとする。

Article 85 Goodwill presented in consolidated balance sheets is to include goodwill arising if there is a difference between the amount of investment pertaining to a consolidated subsidiary company and the equivalent amount of capital in consolidated subsidiary company.

(新株予約権の表示)

(Presentation of Share Options)

第八十六条 自己新株予約権の額は、新株予約権の金額から直接控除し、その控除残高を新株予約権の金額として表示しなければならない。ただし、自己新株予約権を控除項目として表示することを妨げない。

Article 86 The amount of a tock company's own share options must be directly deducted from the amount of share options, and any balance remaining after deduction must be presented as the amount of share options; provided, however, that this does not preclude the presentation of its own share options as deductions.

### 第三章 損益計算書等

#### Chapter III Profit and Loss Statements

(通則)

(General Rules)

第八十七条 損益計算書等（損益計算書及び連結損益計算書をいう。以下この編において同じ。）については、この章の定めるところによる。

Article 87 Profit and loss statements, etc. (meaning profit and loss statements and consolidated profit and loss statements; the same applies hereinafter in this Part) are to be governed by this Chapter.

(損益計算書等の区分)

(Categories in the Profit and Loss Statement)

第八十八条 損益計算書等は、次に掲げる項目に区分して表示しなければならない。この場合において、各項目について細分することが適当な場合には、適当な項目に細分することができる。

Article 88 (1) Profit and loss statements, etc. must be categorized into and presented under the entries listed below; in such cases, when subdivisions with regard to each entry are appropriate, appropriate subdivisions may be made:

一 売上高

(i) net sales;

二 売上原価

(ii) cost of sales;

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) special profits;

七 特別損失

(vii) special losses.

2 特別利益に属する利益は、固定資産売却益、前期損益修正益、負ののれん発生益その他の項目の区分に従い、細分しなければならない。

(2) Profits belonging to the special profits must be subdivided in accordance with the categories of gains from sale of fixed assets, gains from prior period adjustment, gains on negative goodwill and any other entries.

3 特別損失に属する損失は、固定資産売却損、減損損失、災害による損失、前期損益修正損その他の項目の区分に従い、細分しなければならない。

(3) Losses belonging to special losses must be subdivided into losses from sale of fixed assets, impairment losses, losses due to disaster, losses from prior period adjustment, and any other entries.

4 前二項の規定にかかわらず、前二項の各利益又は各損失のうち、その金額が重要でないものについては、当該利益又は損失を細分しないこととすることができる。

(4) Notwithstanding the provisions of the preceding two paragraphs, among each profit and loss set forth in the preceding two paragraphs, with regard to the amounts that are not important, those profits and losses may not be subdivided.

5 連結会社が二以上の異なる種類の事業を営んでいる場合には、連結損益計算書の第一項第一号から第三号までに掲げる収益又は費用は、その営む事業の種類ごとに区分することができる。

(5) If a consolidated company is undertaking two or more different types of business, the revenues and expenses on its consolidated profit and loss statement listed in item (i) through item (iii) of paragraph (1) may be categorized according to its type of business.

6 次の各号に掲げる場合における連結損益計算書には、当該各号に定める額を相殺した後の額を表示することができる。

(6) Consolidated profit and loss statements in the cases listed in each of the following items may indicate the amounts after the amounts as provided in each relevant item have been offset:

一 連結貸借対照表の資産の部に計上されたのれんの償却額及び負債の部に計上されたのれんの償却額が生ずる場合（これらの償却額が重要である場合を除く。） 連結貸借対照表の資産の部に計上されたのれんの償却額及び負債の部に計上されたのれんの償却額

(i) cases where amortization of goodwill included in the calculations in the section on assets and where amortization of goodwill included in the calculations in the section on liabilities, in the consolidated balance sheet arise (excluding cases where the amortization is important): the amortization of goodwill included in the calculations in the section on assets and the amortization of goodwill included in the calculation in the section on liabilities in the consolidated balance sheet;

二 持分法による投資利益及び持分法による投資損失が生ずる場合 投資利益及び投資損失

(ii) cases where investment profits and investment losses arise through the means of adjusting equity: investment profits and investment losses.

7 損益計算書等の各項目は、当該項目に係る収益若しくは費用又は利益若しくは損失を示す適当な名称を付さなければならない。

(7) Each entry of the profit and loss statements, etc. must have an appropriate title given to it that indicates the revenue or expense, or profit or loss, pertaining to the entry.

(売上総損益金額)

(Amount of Gross Profit and Loss)

第八十九条 売上高から売上原価を減じて得た額（以下「売上総損益金額」という。）は、売上総利益金額として表示しなければならない。

Article 89 (1) The amount obtained by subtracting the cost of sales from net

sales (hereinafter referred to as the "amount of gross profit and loss") must be presented as the amount of gross profit.

2 前項の規定にかかわらず、売上総損益金額が零未満である場合には、零から売上総損益金額を減じて得た額を売上総損失金額として表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if the amount of gross profit and loss is less than zero, the amount obtained by subtracting the amount of gross profit and loss from zero must be presented as the amount of gross loss.

(営業損益金額)

(Amount of Operating Profit and Loss)

第九十条 売上総損益金額から販売費及び一般管理費の合計額を減じて得た額（以下「営業損益金額」という。）は、営業利益金額として表示しなければならない。

Article 90 (1) The amount obtained by subtracting the sum of the selling expenses, and general and administrative expenses from the amount of gross profit and loss (hereinafter referred to as the "amount of operating profit and loss") must be presented as the amount of operating profit.

2 前項の規定にかかわらず、営業損益金額が零未満である場合には、零から営業損益金額を減じて得た額を営業損失金額として表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if the amount of operating profit and loss is less than zero, the amount obtained by subtracting the amount of operating profit and loss from zero must be presented as the amount of operating loss.

(経常損益金額)

(Amount of Ordinary Profit and Loss)

第九十一条 営業損益金額に営業外収益を加えて得た額から営業外費用を減じて得た額（以下「経常損益金額」という。）は、経常利益金額として表示しなければならない。

Article 91 (1) The amount obtained by subtracting the non-operating expenses from the amount obtained by adding the non-operating revenues to the amount of operating profit and loss (hereinafter referred to as the "amount of ordinary profit and loss") must be presented as the amount of ordinary profit.

2 前項の規定にかかわらず、経常損益金額が零未満である場合には、零から経常損益金額を減じて得た額を経常損失金額として表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, when the amount of ordinary profit and loss is less than zero, the amount obtained by subtracting the amount of ordinary profit and loss from zero must be presented as the amount of ordinary loss.

(税引前当期純損益金額)

(Amount of Net Profit and Loss Before Taxation)



第九十二条 経常損益金額に特別利益を加えて得た額から特別損失を減じて得た額（以下「税引前当期純損益金額」という。）は、税引前当期純利益金額（連結損益計算書にあっては、税金等調整前当期純利益金額）として表示しなければならない。

Article 92 (1) The amount obtained by subtracting any special losses from the amount obtained by adding any special profits to the amount of ordinary profit and loss (hereinafter referred to as the "amount of net profit and loss before taxation") must be presented as the amount of net profit before taxation (in a consolidated profit and loss statement, the amount of net profit before income tax adjustment).

2 前項の規定にかかわらず、税引前当期純損益金額が零未満である場合には、零から税引前当期純損益金額を減じて得た額を税引前当期純損失金額（連結損益計算書にあっては、税金等調整前当期純損失金額）として表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if the amount of net profit and loss before taxation is less than zero, the amount obtained by subtracting the amount of net profit and loss before taxation from zero must be presented as the amount of net loss before taxation (in a consolidated profit and loss statement, the amount of net loss before income tax adjustment).

3 前二項の規定にかかわらず、臨時計算書類の損益計算書の税引前当期純損益金額の表示については、適当な名称を付すことができる。

(3) Notwithstanding the provisions of the preceding two paragraphs, with regard to the presentation of the amount of net profit and loss before taxation in a profit and loss statement in provisional financial statements, an appropriate title may be given.

（税等）

(Taxes)

第九十三条 次に掲げる項目の金額は、その内容を示す名称を付した項目をもって、税引前当期純利益金額又は税引前当期純損失金額（連結損益計算書にあっては、税金等調整前当期純利益金額又は税金等調整前当期純損失金額）の次に表示しなければならない。

Article 93 (1) The amounts in the entries listed below must be presented after the amount of net profit before taxation or the amount of net loss before taxation (in a consolidated profit and loss statement, the amount of net profit before income tax adjustment, or the amount of net loss before income tax adjustment), in entries with titles that present their contents:

一 当該事業年度（連結損益計算書にあっては、連結会計年度）に係る法人税等  
(i) corporation tax, etc. for the relevant business year (in consolidated profit and loss statements, the consolidated fiscal year);

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等の調整額をいう。）

(ii) the amount of corporation tax adjustment (meaning adjustments for the

corporation tax, etc. listed in the preceding item recorded through the application of tax effect accounting).

- 2 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、前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項目をもって表示するものとする。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。

(2) If there are amounts of taxes paid or taxes refunded due to reassessment or determination, etc. of corporation tax, etc., entries with titles which present their contents are to be presented after the entry listed in item (i) of the preceding paragraph; provided, however, that if those amounts are of little importance, they may be included in the amount presented in the entry listed in the same item.

(当期純損益金額)

(Amount of Net Profit or Loss for the Current Period)

第九十四条 第一号及び第二号に掲げる額の合計額から第三号及び第四号に掲げる額の合計額を減じて得た額（以下「当期純損益金額」という。）は、当期純利益金額として表示しなければならない。

Article 94 (1) The amount obtained by subtracting the sum of the amounts listed in item (iii) and item (iv) from the sum of the amounts listed in item (i) and item (ii) (hereinafter referred to as the "amount of net profit or loss for the current period") must be presented as the amount of net profit for the current period:

一 税引前当期純損益金額

(i) the amount of net profit and loss before taxation;

二 前条第二項に規定する場合（同項ただし書の場合を除く。）において、還付税額があるときは、当該還付税額

(ii) in the cases prescribed in paragraph (2) of the preceding Article (excluding the cases set forth in the proviso to the same paragraph), when there are amounts of taxes refunded, those amounts of taxes refunded;

三 前条第一項各号に掲げる項目の金額

(iii) the amounts in the entries listed in the items of paragraph (1) of the preceding Article;

四 前条第二項に規定する場合（同項ただし書の場合を除く。）において、納付税額があるときは、当該納付税額

(iv) in the cases prescribed in paragraph (2) of the preceding Article (excluding the cases prescribed in the proviso to the same paragraph), when there are amounts of taxes paid, those amounts of taxes paid.

- 2 前項の規定にかかわらず、当期純損益金額が零未満である場合には、零から当期純損益金額を減じて得た額を当期純損失金額として表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if the amount of

net profit or loss for the current period is less than zero, the amount obtained by subtracting the amount of net profit and loss for the current period from zero must be presented as the amount of net loss for the current period.

3 連結損益計算書には、次に掲げる項目の金額は、その内容を示す名称を付した項目をもって、当期純利益金額又は当期純損失金額の次に表示しなければならない。

(3) In consolidated profit and loss statements, the amounts in the entries listed below must be presented after the amount of net profit for the current period or amount of net loss for the current period, in entries with titles that present their contents:

一 当期純利益として表示した額があるときは、当該額のうち非支配株主に帰属するもの

(i) when there are amounts presented as net profit for the current period, that which is attributable to non-controlling interests among those amounts;

二 当期純損失として表示した額があるときは、当該額のうち非支配株主に帰属するもの

(ii) when there are amounts presented as net loss for the current period, that which is attributable to non-controlling interests among those amounts.

4 連結損益計算書には、当期純利益金額又は当期純損失金額に当期純利益又は当期純損失のうち非支配株主に帰属する額を加減して得た額は、親会社株主に帰属する当期純利益金額又は当期純損失金額として表示しなければならない。

(4) In consolidated profit and loss statements, the amount obtained by adding or subtracting the amount attributable to non-controlling interests among the profit for the current period or net loss for the current period to or from the amount of net profit for the current period or amount of net loss for the current period must be presented as the amount of net profit for the current period or amount of net loss for the current period attributable to owners of parent.

5 第一項及び第二項の規定にかかわらず、臨時計算書類の損益計算書の当期純損益金額の表示については、適当な名称を付すことができる。

(5) Notwithstanding the provisions of the paragraphs (1) and (2), with regard to the presentation of the amount of net profit or loss for the current period in a profit and loss statement in provisional financial statements, an appropriate title may be given.

第九十五条 削除

Article 95 Deleted.

#### 第四章 株主資本等変動計算書等

#### Chapter IV Statements in Fluctuation in Shareholders'Equity

第九十六条 株主資本等変動計算書等（株主資本等変動計算書、連結株主資本等変動計算書及び社員資本等変動計算書をいう。以下この編において同じ。）については、こ

の条に定めるところによる。

Article 96 (1) Statements in fluctuation in shareholders'equity, etc. (meaning statements in fluctuation in shareholders'equity, etc., consolidated statements in fluctuation in shareholders'equity, etc., and statements in fluctuation in shareholders'equity, etc. of membership companies; the same applies hereinafter in this Part), are to be governed by the provisions of this Article.

2 株主資本等変動計算書等は、次の各号に掲げる株主資本等変動計算書等の区分に応じ、当該各号に定める項目に区分して表示しなければならない。

(2) Statements in fluctuation in shareholders'equity, etc. must be classified into and presented under entries as provided in the following items in accordance with the categories of statements in fluctuation in shareholders'equity, etc. listed therein:

一 株主資本等変動計算書 次に掲げる項目

(i) statements in fluctuation in shareholders'equity, etc.: the entries listed below:

イ 株主資本

(a) shareholder equity;

ロ 評価・換算差額等

(b) valuation and translation differences;

ハ 新株予約権

(c) share options;

二 連結株主資本等変動計算書 次に掲げる項目

(ii) consolidated statements in fluctuation in shareholders'equity, etc.: the entries listed below:

イ 株主資本

(a) shareholder equity;

ロ 次に掲げるいずれかの項目

(b) any of the entries listed below:

(1) 評価・換算差額等

1. valuation and translation differences;

(2) その他の包括利益累計額

2. other comprehensive accumulated income;

ハ 新株予約権

(c) share options;

ニ 非支配株主持分

(d) non-controlling interests;

三 社員資本等変動計算書 次に掲げる項目

(iii) statements of changes in net assets of member companies: the entries listed below:

イ 社員資本

(a) member equity;

ロ 評価・換算差額等

(b) valuation and translation differences.

3 次の各号に掲げる項目は、当該各号に定める項目に区分しなければならない。

(3) The entries listed in each of the following items must be categorized into the entries as provided therein:

一 株主資本等変動計算書の株主資本 次に掲げる項目

(i) shareholder equity in statements in fluctuation in shareholders'equity, etc.: the entries listed below:

イ 資本金

(a) stated capital;

ロ 新株式申込証拠金

(b) deposits for subscriptions to shares;

ハ 資本剰余金

(c) capital surplus;

ニ 利益剰余金

(d) retained earnings;

ホ 自己株式

(e) treasury shares;

ヘ 自己株式申込証拠金

(f) deposits for subscriptions to treasury shares;

二 連結株主資本等変動計算書の株主資本 次に掲げる項目

(ii) shareholder equity in consolidated statements in fluctuation in shareholders'equity, etc.: the entries listed below:

イ 資本金

(a) stated capital;

ロ 新株式申込証拠金

(b) deposits for subscriptions to shares;

ハ 資本剰余金

(c) capital surplus;

ニ 利益剰余金

(d) retained earnings;

ホ 自己株式

(e) treasury shares;

ヘ 自己株式申込証拠金

(f) deposits for subscriptions to treasury shares;

三 社員資本等変動計算書の社員資本 次に掲げる項目

(iii) member equity in statements in fluctuation in shareholders'equity, etc.: the entries listed below:

イ 資本金

(a) stated capital;

ロ 資本剰余金

(b) capital surplus;

ハ 利益剰余金

(c) retained earnings.

4 株主資本等変動計算書の次の各号に掲げる項目は、当該各号に定める項目に区分しなければならない。この場合において、第一号ロ及び第二号ロに掲げる項目は、適当な名称を付した項目に細分することができる。

(4) The entries for statements in fluctuation in shareholders' equity, etc. listed in each of the following entries must be classified into entries as provided in each relevant item; in such cases, the entries listed in item (i), (b) and item (ii), (b) may be subdivided into entries with appropriate titles:

一 資本剰余金 次に掲げる項目

(i) capital surplus: the entries listed below:

イ 資本準備金

(a) capital reserves;

ロ その他資本剰余金

(b) other capital surplus;

二 利益剰余金 次に掲げる項目

(ii) retained earnings: the entries listed below:

イ 利益準備金

(a) retained earnings reserves;

ロ その他利益剰余金

(b) other retained earnings.

5 評価・換算差額等又はその他の包括利益累計額に係る項目は、次に掲げる項目その他適当な名称を付した項目に細分することができる。

(5) The entries pertaining to valuation and translation differences or other comprehensive accumulated income may be subdivided into the entries listed below, or into other entries with appropriate titles;

一 その他有価証券評価差額金

(i) other securities valuation difference;

二 繰延ヘッジ損益

(ii) deferred gains or losses on hedges;

三 土地再評価差額金

(iii) land revaluation difference;

四 為替換算調整勘定

(iv) exchange conversion adjustment accounts;

五 退職給付に係る調整累計額

(v) remeasurements of defined benefit plans.

6 新株予約権に係る項目は、自己新株予約権に係る項目を控除項目として区分することができる。

(6) The entries pertaining to share options may be categorized as deductions in entries pertaining to a stock company's own share options.

7 資本金、資本剰余金、利益剰余金及び自己株式に係る項目は、それぞれ次に掲げるものについて明らかにしなければならない。この場合において、第二号に掲げるものは、各変動事由ごとに当期変動額及び変動事由を明らかにしなければならない。

(7) The entries pertaining to stated capital, capital surplus, retained earnings and treasury shares must each disclose what is listed below; in such cases, what is listed in item (ii) must disclose the change amount for the current period and the reason for the change for each reason for the change:

一 当期首残高（遡及適用、誤謬の訂正又は当該事業年度の前事業年度における企業結合に係る暫定的な会計処理の確定をした場合にあつては、当期首残高及びこれに対する影響額。次項において同じ。）

(i) balance at the beginning of the current period (in the case of performing retrospective application, correction of errors, or finalization of provisional accounting for any business combination implemented in the business year prior to the relevant business year, the balance at the beginning of the current period and the amount of influence thereto; the same applies in the following paragraph);

二 当期変動額

(ii) change amount for the current period;

三 当期末残高

(iii) balance at the end of the current period.

8 評価・換算差額等又はその他の包括利益累計額、新株予約権及び非支配株主持分に係る項目は、それぞれ次に掲げるものについて明らかにしなければならない。この場合において、第二号に掲げるものについては、その主要なものを変動事由とともに明らかにすることを妨げない。

(8) The entries pertaining to valuation and translation differences or other comprehensive accumulated income, share options and non-controlling interests must each disclose the following. In such cases, concerning what is listed in item (ii), clarifying the main amounts by giving the reason for the change is not precluded:

一 当期首残高

(i) balance at the beginning of the current period;

二 当期変動額

(ii) change amount for the current period;

三 当期末残高

(iii) balance at the end of the current period.

9 連結株主資本等変動計算書についての次の各号に掲げるものに計上すべきものは、当該各号に定めるものとする。

(9) In the consolidated statements in fluctuation in shareholders' equity, etc., matters to be included in the calculation of the matters listed in each of the following items are as provided therein:

一 第三項第二号ホの自己株式 次に掲げる額の合計額

- (i) treasury shares set forth in paragraph (3), item (ii), (e): the sum of the amounts listed below:
- イ 当該株式会社が保有する当該株式会社の株式の帳簿価額
  - (a) the book value of shares in the relevant stock company held by the relevant stock company;
  - ロ 連結子会社並びに持分法を適用する非連結子会社及び関連会社が保有する当該株式会社の株式の帳簿価額のうち、当該株式会社のこれらの会社に対する持分に相当する額
  - (b) among the book values of shares in the relevant stock company held by consolidated subsidiary companies, as well as unconsolidated subsidiary companies and affiliated companies applying a means of adjusting equity, an amount corresponding to the equity interests of those companies held by the relevant stock company;
- 二 第五項第四号の為替換算調整勘定 外国にある子会社又は関連会社の資産及び負債の換算に用いる為替相場と純資産の換算に用いる為替相場とが異なることによって生じる換算差額
- (ii) the exchange conversion adjustment accounts set forth in paragraph (5), item (iv): conversion differences arising due to a difference between the exchange rate used in conversions of assets and liabilities of subsidiary companies or affiliated companies in foreign countries, and the exchange rate used in conversions of net assets;
- 三 第五項第五号の退職給付に係る調整累計額 次に掲げる項目の額の合計額
- (iii) the remeasurements of defined benefit plans set forth in paragraph (5), item (v): the sum of the amounts of the entries listed below:
- イ 未認識数理計算上の差異
  - (a) unrecognized actuarial differences;
  - ロ 未認識過去勤務費用
  - (b) unrecognized past service cost;
  - ハ その他退職給付に係る調整累計額に計上することが適当であると認められるもの
  - (c) other entries of which amounts are found appropriate to be recorded in the remeasurements of defined benefit plans.

## 第五章 注記表

### Chapter V Tables of Explanatory Notes

(通則)

(General Rules)

第九十七条 注記表（個別注記表及び連結注記表をいう。以下この編において同じ。）については、この章の定めるところによる。

Article 97 Tables of explanatory notes (meaning tables of explanatory notes on



unconsolidated financial statements and tables of explanatory notes on consolidated financial statements; the same applies hereinafter in this Part) are to be governed by this Chapter.

(注記表の区分)

(Categories in the Tables of Explanatory Notes)

第九十八条 注記表は、次に掲げる項目に区分して表示しなければならない。

Article 98 (1) Tables of explanatory notes must be categorized into and presented under the entries listed below:

一 継続企業の前提に関する注記

(i) explanatory notes on the going concern assumption;

二 重要な会計方針に係る事項（連結注記表にあつては、連結計算書類の作成のための基本となる重要な事項及び連結の範囲又は持分法の適用の範囲の変更）に関する注記

(ii) explanatory notes on important matters pertaining to accounting policies (for tables of explanatory notes on consolidated financial statements, important matters that are to become the basis for preparation of consolidated financial statements and changes in the scope of consolidation or the scope of application of the means of adjusting equity);

三 会計方針の変更に関する注記

(iii) explanatory notes on changes in the accounting policies;

四 表示方法の変更に関する注記

(iv) explanatory notes on changes in the method of presentation;

五 会計上の見積りの変更に関する注記

(v) explanatory notes on changes to accounting estimates;

六 誤謬の訂正に関する注記

(vi) explanatory notes on correction of errors;

七 貸借対照表等に関する注記

(vii) explanatory notes on balance sheets, etc.;

八 損益計算書に関する注記

(viii) explanatory notes on the profit and loss statement;

九 株主資本等変動計算書（連結注記表にあつては、連結株主資本等変動計算書）に関する注記

(ix) explanatory notes on statements in fluctuation in shareholders' equity, etc.

(for tables of explanatory notes on consolidated financial statements, consolidated statements in fluctuation in shareholders' equity, etc.);

十 税効果会計に関する注記

(x) explanatory notes on tax effect accounting;

十一 リースにより使用する固定資産に関する注記

(xi) explanatory notes on fixed assets exercised through lease;

十二 金融商品に関する注記

- (xii) explanatory notes on financial instruments;  
十三 賃貸等不動産に関する注記
- (xiii) explanatory notes on leased real property;  
十四 持分法損益等に関する注記
- (xiv) explanatory notes on means of adjusting equity profit and loss, etc.;;  
十五 関連当事者との取引に関する注記
- (xv) explanatory notes on transactions with affiliated parties;  
十六 一株当たり情報に関する注記
- (xvi) explanatory notes on per share information;  
十七 重要な後発事象に関する注記
- (xvii) explanatory notes on important subsequent events;  
十八 連結配当規制適用会社に関する注記
- (xviii) explanatory notes on company to which consolidated dividend regulations apply;  
十八の二 収益認識に関する注記
- (xviii)-2 explanatory notes on revenue recognition  
十九 その他の注記
- (xix) other explanatory notes.

2 次の各号に掲げる注記表には、当該各号に定める項目を表示することを要しない。

- (2) For the tables of explanatory notes listed in the following items, there is no requirement to indicate the entries as provided therein:
- 一 会計監査人設置会社以外の株式会社（公開会社を除く。）の個別注記表 前項第一号、第五号、第七号、第八号及び第十号から第十八号までに掲げる項目
    - (i) tables of explanatory notes on unconsolidated financial statements in stock companies (excluding public companies) other than companies with financial auditor: the entries listed in item (i), item (v), item (vii), item (viii) and item (x) through item (xviii) of the preceding paragraph;
  - 二 会計監査人設置会社以外の公開会社の個別注記表 前項第一号、第五号、第十四号及び第十八号に掲げる項目
    - (ii) tables of explanatory notes on unconsolidated financial statements in public companies other than companies with financial auditor: the entries listed in item (i), item (v), item (xiv) and item (xviii) of the preceding paragraph;
  - 三 会計監査人設置会社であつて、法第四百四十四条第三項に規定するもの以外の株式会社の個別注記表 前項第十四号に掲げる項目
    - (iii) tables of explanatory notes on unconsolidated financial statements in stock companies that are companies with financial auditor other than those prescribed in Article 444, paragraph (3) of the Act: the entry listed in item (xiv) of the preceding paragraph;
  - 四 連結注記表 前項第八号、第十号、第十一号、第十四号、第十五号及び第十八号に掲げる項目
    - (iv) tables of explanatory notes on consolidated financial statements: the

entries listed in item (viii), item (x), item (xi), item (xiv), item (xv) and item (xviii) of the preceding paragraph;

五 持分会社の個別注記表 前項第一号、第五号及び第七号から第十八号までに掲げる項目

(v) tables of explanatory notes on unconsolidated financial statements in membership companies: the entries listed in item (i), item (v) and item (vii) through item (xviii) of the preceding paragraph.

(注記の方法)

(Method of Notation)

第九十九条 貸借対照表等、損益計算書等又は株主資本等変動計算書等の特定の項目に関連する注記については、その関連を明らかにしなければならない。

Article 99 With regard to explanatory notes given in association with specified entries in balance sheets, etc., profit and loss statements, etc. or statements in fluctuation in shareholders' equity, etc. that association must be made clear.

(継続企業の前提に関する注記)

(Explanatory Notes on the Going Concern Assumption)

第一百条 継続企業の前提に関する注記は、事業年度の末日において、当該株式会社が将来にわたって事業を継続するとの前提（以下この条において「継続企業の前提」という。）に重要な疑義を生じさせるような事象又は状況が存在する場合であつて、当該事象又は状況を解消し、又は改善するための対応をしてもなお継続企業の前提に関する重要な不確実性が認められるとき（当該事業年度の末日後に当該重要な不確実性が認められなくなった場合を除く。）における次に掲げる事項とする。

Article 100 Explanatory notes on the assumption of going concern, if events occur or a situation exists on the last day of the business year which causes serious doubts to arise over the assumption that the relevant stock company will continue its business operations in the future (hereinafter referred to as a "going concern assumption" in this Article), and when it is found that, even where countermeasures to resolve or ameliorate the events or situation have been undertaken, there remains serious uncertainty over the going concern assumption (excluding the cases where it is no longer found that the serious uncertainty will exist after the last day of that business year), comprise of the following matters:

一 当該事象又は状況が存在する旨及びその内容

(i) the fact that the events have occurred or that the situation exists, and the nature thereof;

二 当該事象又は状況を解消し、又は改善するための対応策

(ii) countermeasures taken to resolve or ameliorate the events or situation;

三 当該重要な不確実性が認められる旨及びその理由

(iii) the fact that a serious uncertainty has been found, and the reasons

therefor;

四 当該重要な不確実性の影響を計算書類（連結注記表にあっては、連結計算書類）に反映しているか否かの別

(iv) whether or not the effects of the serious uncertainty will be reflected in the financial statements (for tables of explanatory notes on consolidated financial statements, the consolidated financial statements).

（重要な会計方針に係る事項に関する注記）

(Explanatory Notes on Important Matters Pertaining to Accounting Policies)

第一百一条 重要な会計方針に係る事項に関する注記は、会計方針に関する次に掲げる事項（重要性の乏しいものを除く。）とする。

Article 101 Explanatory notes on important matters pertaining to accounting policies comprise of the matters listed below related to accounting policies (excluding those which are of little importance):

一 資産の評価基準及び評価方法

(i) the valuation criteria and valuation methods for assets;

二 固定資産の減価償却の方法

(ii) the depreciation methods for fixed assets;

三 引当金の計上基準

(iii) the recording criteria for allowances;

四 収益及び費用の計上基準

(iv) the recording criteria for revenue and expenses;

五 その他計算書類の作成のための基本となる重要な事項

(v) other important matters forming the basis for preparation of financial statements.

（連結計算書類の作成のための基本となる重要な事項に関する注記等）

(Explanatory Notes on Important Matters That Are to Become the Basis for Preparation of Consolidated Financial Statements)

第一百二条 連結計算書類の作成のための基本となる重要な事項に関する注記は、次に掲げる事項とする。この場合において、当該注記は当該各号に掲げる事項に区分しなければならない。

Article 102 (1) Explanatory notes on important matters that are to become the basis for preparation the consolidated financial statements comprise of the matters listed below; in such cases, the notes must be categorized into the matters listed in each relevant item:

一 連結の範囲に関する次に掲げる事項

(i) the matters listed below related to the scope of the consolidation:

イ 連結子会社の数及び主要な連結子会社の名称

(a) the number of consolidated subsidiary companies and the names of major consolidated subsidiary companies;

ロ 非連結子会社がある場合には、次に掲げる事項

(b) if there are unconsolidated subsidiary companies, the matters listed below:

(1) 主要な非連結子会社の名称

1. the names of major unconsolidated subsidiary companies;

(2) 非連結子会社を連結の範囲から除いた理由

2. the reason unconsolidated subsidiary companies were excluded from the scope of the consolidation;

ハ 株式会社が議決権の過半数を自己の計算において所有している会社等を子会社としなかったときは、当該会社等の名称及び子会社としなかった理由

(c) when a company, etc. in which relevant stock company owns a majority of the voting rights on its own account did not become a subsidiary company, the name of the company, etc. and the reason it did not become a subsidiary company;

ニ 第六十三条第一項ただし書の規定により連結の範囲から除かれた子会社の財産又は損益に関する事項であって、当該企業集団の財産及び損益の状態の判断に影響を与えると認められる重要なものがあるときは、その内容

(d) when matters related to the property and profit and loss of a subsidiary company excluded from the scope of the consolidation pursuant to the provisions of the proviso to Article 63, paragraph (1) are found to have an important effect on the valuation of the status of relevant corporate group's property and profits and losses, their nature;

ホ 開示対象特別目的会社（会社法施行規則（平成十八年法務省令第十二号）第四条に規定する特別目的会社（同条の規定により当該特別目的会社に資産を譲渡した会社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。以下この号及び第百十一条において同じ。）がある場合には、次に掲げる事項その他の重要な事項

(e) if there is a special purpose company subject to disclosure (meaning the special purpose company prescribed in Article 4 of the Regulations for Enforcement of the Companies Act (Ministry of Justice Order No. 12 of 2006) (limited to those which are presumed not to be a subsidiary company of a company transferring assets to the special purpose company pursuant to the provisions of the same Article); the same applies hereinafter in this item and in Article 111)), the matters listed below and any other important matters:

(1) 開示対象特別目的会社の概要

1. a description of the special purpose company subject to disclosure;

(2) 開示対象特別目的会社との取引の概要及び取引金額

2. a description of any transactions with the special purpose company subject to disclosure, and the transacted amounts;

二 持分法の適用に関する次に掲げる事項

(ii) the matters listed below related to the application of the means of adjusting equity:

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

(a) the number of unconsolidated subsidiary companies or affiliated companies applying the means of adjusting equity, and the names of major companies, etc., among them;

ロ 持分法を適用しない非連結子会社又は関連会社があるときは、次に掲げる事項

(b) when there are unconsolidated subsidiary companies or affiliated companies not applying the means of adjusting equity, the matters listed below:

(1) 当該非連結子会社又は関連会社のうち主要な会社等の名称

1. the names of major companies, etc. among those unconsolidated subsidiary companies or affiliated companies;

(2) 当該非連結子会社又は関連会社に持分法を適用しない理由

2. the reason that the means of adjusting equity is not applied to the unconsolidated subsidiary companies or affiliated companies;

ハ 当該株式会社が議決権の百分の二十以上、百分の五十以下を自己の計算において所有している会社等を関連会社としなかったときは、当該会社等の名称及び関連会社としなかった理由

(c) when a company, etc. in which the relevant stock company owns between 20 percent and 50 percent of the voting rights on its own account did not become an affiliated company, the name of the company, etc., and the reason that it did not become an affiliated company;

ニ 持分法の適用の手続について特に示す必要があると認められる事項がある場合には、その内容

(d) if there are matters for which special presentation is found to be necessary with regard to procedures for the application of the means of adjusting equity, the nature thereof;

三 会計方針に関する次に掲げる事項

(iii) the matters listed below related to accounting policies:

イ 重要な資産の評価基準及び評価方法

(a) valuation criteria and valuation methods for important assets;

ロ 重要な減価償却資産の減価償却の方法

(b) depreciation methods for important depreciable assets;

ハ 重要な引当金の計上基準

(c) recording criteria for important allowances;

ニ その他連結計算書類の作成のための重要な事項

(d) other important matters forming the basis for preparation of consolidated financial statements.

2 連結の範囲又は持分法の適用の範囲の変更に関する注記は、連結の範囲又は持分法

の適用の範囲を変更した場合（当該変更が重要性の乏しいものである場合を除く。）におけるその旨及び当該変更の理由とする。

- (2) Explanatory notes on changes in the scope of consolidation or the scope of application of the means of adjusting equity, if any change has been made in the scope of consolidation or the scope of application of the means of adjusting equity (excluding cases where the change is of little importance), comprise of that fact and the reason for the change

（会計方針の変更に関する注記）

**(Explanatory Notes on Changes in Accounting Policies)**

第百二条の二 会計方針の変更に関する注記は、一般に公正妥当と認められる会計方針を他の一般に公正妥当と認められる会計方針に変更した場合における次に掲げる事項（重要性の乏しいものを除く。）とする。ただし、会計監査人設置会社以外の株式会社及び持分会社にあっては、第四号ロ及びハに掲げる事項を省略することができる。

Article 102-2 (1) Explanatory notes on changes in accounting policies, if accounting policies that are generally accepted as fair and appropriate have been changed to other accounting policies that are generally accepted as fair and appropriate, comprise of the following matters (excluding those which are of little importance); provided, however, that for stock companies other than companies with financial auditor and for membership companies, the matters listed in item (iv), (b) and (c) may be omitted:

一 当該会計方針の変更の内容

(i) the contents of the changes in the accounting policies;

二 当該会計方針の変更の理由

(ii) the reason for the changes in the accounting policies;

三 遡及適用をした場合には、当該事業年度の期首における純資産額に対する影響額  
(iii) in the case of performing retrospective application, the amount of influence on the amount of net assets at the beginning of the relevant business year;

四 当該事業年度より前の事業年度の全部又は一部について遡及適用をしなかった場合には、次に掲げる事項（当該会計方針の変更を会計上の見積りの変更と区別することが困難なときは、ロに掲げる事項を除く。）

(iv) in the case of not performing retrospective application for all or part of business years prior to the relevant business year, the following matters (excluding the matter set forth in (b) when it is difficult to distinguish the changes in the accounting policies from changes to accounting estimates):

イ 計算書類又は連結計算書類の主な項目に対する影響額

(a) the amount of influence on the major entries of the financial statements or the consolidated financial statements;

ロ 当該事業年度より前の事業年度の全部又は一部について遡及適用をしなかった理由並びに当該会計方針の変更の適用方法及び適用開始時期

(b) the reason for not performing retrospective application for all or part of

the business years prior to the relevant business year, and the method of application and the time of starting the application of the changes in the accounting policies;

ハ 当該会計方針の変更が当該事業年度の翌事業年度以降の財産又は損益に影響を及ぼす可能性がある場合であって、当該影響に関する事項を注記することが適切であるときは、当該事項

(c) if the changes in the accounting policies are likely to exert an influence on property or profit and loss on or after the business year following the relevant business year, and it is appropriate to note matters related to the influence, those matters.

2 個別注記表に注記すべき事項（前項第三号並びに第四号ロ及びハに掲げる事項に限る。）が連結注記表に注記すべき事項と同一である場合において、個別注記表にその旨を注記するときは、個別注記表における当該事項の注記を要しない。

(2) When matters to be noted in the tables of explanatory notes on unconsolidated financial statements (limited to the matters set forth in item (iii) and item (iv), (b) and (c) of the preceding paragraph) are the same as the matters to be noted in the tables of explanatory notes on consolidated financial statements, and that fact is noted in the tables of explanatory notes on unconsolidated financial statements, those matters are not required to be noted in the tables of explanatory notes on unconsolidated financial statements.

（表示方法の変更に関する注記）

(Explanatory Notes on Changes in the Method of Presentation)

第百二条の三 表示方法の変更に関する注記は、一般に公正妥当と認められる表示方法を他の一般に公正妥当と認められる表示方法に変更した場合における次に掲げる事項（重要性の乏しいものを除く。）とする。

Article 102-3 (1) Explanatory notes on changes in the method of presentation, if a method of presentation that is generally accepted as fair and appropriate has been changed to another method of presentation that is generally accepted as fair and appropriate, comprise of the following matters (excluding those which are of little importance):

一 当該表示方法の変更の内容

(i) the contents of the changes in the method of presentation;

二 当該表示方法の変更の理由

(ii) the reason for the changes in the method of presentation.

2 個別注記表に注記すべき事項（前項第二号に掲げる事項に限る。）が連結注記表に注記すべき事項と同一である場合において、個別注記表にその旨を注記するときは、個別注記表における当該事項の注記を要しない。

(2) When the matter to be noted in the tables of explanatory notes on unconsolidated financial statements (limited to the matter set forth in item (ii) of the preceding paragraph) is the same as the matter to be noted in the tables



of explanatory notes on consolidated financial statements, and that fact is noted in the tables of explanatory notes on unconsolidated financial statements, those matters are not required to be noted in the tables of explanatory notes on unconsolidated financial statements.

(会計上の見積りの変更に関する注記)

(Explanatory Notes on Changes to Accounting Estimates)

第百二条の四 会計上の見積りの変更に関する注記は、会計上の見積りの変更をした場合における次に掲げる事項（重要性の乏しいものを除く。）とする。

Article 102-4 Explanatory notes on changes to accounting estimates, if changes to accounting estimates have been made, comprise of the following matters (excluding those which are of little importance):

一 当該会計上の見積りの変更の内容

(i) the contents of the changes to accounting estimates;

二 当該会計上の見積りの変更の計算書類又は連結計算書類の項目に対する影響額

(ii) the amount of influence that the changes to accounting estimates have on the entries of the financial statements or the consolidated financial statements;

三 当該会計上の見積りの変更が当該事業年度の翌事業年度以降の財産又は損益に影響を及ぼす可能性があるときは、当該影響に関する事項

(iii) if the changes to accounting estimates are likely to exert an influence on property or profit and loss on or after the business year following the relevant business year, matters related to the influence.

(誤謬の訂正に関する注記)

(Explanatory Notes on Correction of Errors)

第百二条の五 誤謬の訂正に関する注記は、誤謬の訂正をした場合における次に掲げる事項（重要性の乏しいものを除く。）とする。

Article 102-5 Explanatory notes on correction of errors, if correction of errors has been performed, comprise of the following matters (excluding those which are of little importance):

一 当該誤謬の内容

(i) the contents of the errors;

二 当該事業年度の期首における純資産額に対する影響額

(ii) the amount of influence on the amount of net assets at the beginning of the relevant business year.

(貸借対照表等に関する注記)

(Explanatory Notes on Balance Sheets)

第百三条 貸借対照表等に関する注記は、次に掲げる事項（連結注記表にあつては、第六号から第九号までに掲げる事項を除く。）とする。

Article 103 Explanatory notes on balance sheets, etc. comprise of the matters listed below (excluding the matters listed in item (vi) through item (ix) for tables of explanatory notes on consolidated financial statements):

一 資産が担保に供されている場合における次に掲げる事項

(i) the matters listed below if assets are held as security:

イ 資産が担保に供されていること。

(a) the holding of assets as security;

ロ イの資産の内容及びその金額

(b) the nature of the assets set forth in (a), and their amount;

ハ 担保に係る債務の金額

(c) the amount of the obligation pertaining to the security;

二 資産に係る引当金を直接控除した場合における各資産の資産項目別の引当金の金額（一括して注記することが適当な場合にあつては、各資産について流動資産、有形固定資産、無形固定資産、投資その他の資産又は繰延資産ごとに一括した引当金の金額）

(ii) the amount of allowances in the separate asset entry for each asset if allowances pertaining to assets are deducted directly (if collective notation is appropriate, the collective amount of allowances for each asset in the current assets, the tangible fixed assets, the intangible fixed assets, the investments and other assets, or the deferred assets);

三 資産に係る減価償却累計額を直接控除した場合における各資産の資産項目別の減価償却累計額（一括して注記することが適当な場合にあつては、各資産について一括した減価償却累計額）

(iii) the amount of accumulated depreciation in the separate asset entry for each asset if accumulated depreciation pertaining to assets is deducted directly (if collective notation is appropriate, the collective amount of accumulated depreciation for each asset);

四 資産に係る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項目をもって表示した場合にあつては、減価償却累計額に減損損失累計額が含まれている旨

(iv) if the amount of accumulated impairment loss and accumulated depreciation pertaining to assets are combined and presented in the entry for accumulated depreciation, the fact that the accumulated impairment loss is included in the accumulated depreciation;

五 保証債務、手形遡求債務、重要な係争事件に係る損害賠償義務その他これらに準ずる債務（負債の部に計上したものを除く。）があるときは、当該債務の内容及び金額

(v) when there are guarantee obligations, obligations to pay recourse debts on bills, obligations for damages pertaining to important contentious cases, and any other equivalent obligations (excluding those recorded in the section on liabilities), the nature of the obligations and their amounts;

六 関係会社に対する金銭債権又は金銭債務をその金銭債権又は金銭債務が属する項目ごとに、他の金銭債権又は金銭債務と区分して表示していないときは、当該関係会社に対する金銭債権又は金銭債務の当該関係会社に対する金銭債権又は金銭債務が属する項目ごとの金額又は二以上の項目について一括した金額

(vi) when each entry containing monetary claims or monetary liabilities regarding associated companies is not separately categorized from other monetary claims or monetary liabilities, the amounts of each entry containing monetary claims or monetary liabilities regarding the associated companies, or a collective amount of two or more entries;

七 取締役、監査役及び執行役との間の取引による取締役、監査役及び執行役に対する金銭債権があるときは、その総額

(vii) when there are monetary claims regarding director, company auditor and executive officers arising through transactions between director, company auditor and executive officers, the total amount;

八 取締役、監査役及び執行役との間の取引による取締役、監査役及び執行役に対する金銭債務があるときは、その総額

(viii) when there are monetary liabilities regarding director, company auditor and executive officer arising through transactions between director, company auditor and executive officer, the total amount;

九 当該株式会社の親会社株式の各表示区分別の金額

(ix) the separate amounts of each of the categories of the parent company shares of the stock company.

(損益計算書に関する注記)

(Explanatory Notes on Profit and Loss Statements)

第百四条 損益計算書に関する注記は、関係会社との営業取引による取引高の総額及び営業取引以外の取引による取引高の総額とする。

Article 104 Explanatory notes on profit and loss statements comprise of the total amount of volume of trade arising from business transactions with associated companies, and the total amount of volume of trade arising from transactions that are not business transactions with associated companies.

(株主資本等変動計算書に関する注記)

(Explanatory Notes on Statements in fluctuation in shareholders'equity)

第百五条 株主資本等変動計算書に関する注記は、次に掲げる事項とする。この場合において、連結注記表を作成する株式会社は、第二号に掲げる事項以外の事項は、省略することができる。

Article 105 Explanatory notes on statements in fluctuation in shareholders'equity, etc. comprise of the matters listed below; in such cases, stock companies preparing tables of explanatory notes on consolidated financial statements may omit matters other than those listed in item (ii):

- 一 当該事業年度の末日における発行済株式の数（種類株式発行会社にあつては、種類ごとの発行済株式の数）
- (i) the number of issued shares on the last day of the relevant business year (for companies with multiple-class shares, the number of issued shares in each class);
- 二 当該事業年度の末日における自己株式の数（種類株式発行会社にあつては、種類ごとの自己株式の数）
- (ii) the number of treasury shares on the last day of the relevant business year (for companies with multiple-class shares, the number of treasury shares in each class);
- 三 当該事業年度中に行つた剰余金の配当（当該事業年度の末日後に行う剰余金の配当のうち、剰余金の配当を受ける者を定めるための法第二百二十四条第一項に規定する基準日が当該事業年度中のものを含む。）に関する次に掲げる事項その他の事項
- (iii) the matters listed below, and any other matters, related to distribution of dividends from surplus occurring in the relevant business year (including, among distributions of dividends from surplus occurring after the last day of the relevant business year, those for which the record date prescribed in Article 124, paragraph (1) of the Act, for the purposes of determining persons receiving distribution of dividends from surplus came in the relevant business year):
- イ 配当財産が金銭である場合における当該金銭の総額
- (a) if the dividend property is monies, the total amount of the monies;
- ロ 配当財産が金銭以外の財産である場合における当該財産の帳簿価額（当該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）の総額
- (b) the total amount of the book value of the relevant property if the dividend property is other than monies (if the market value on the day of distribution of dividends from surplus has been entered, the book value after entering that market value);
- 四 当該事業年度の末日における当該株式会社が発行している新株予約権（法第二百三十六条第一項第四号の期間の初日が到来していないものを除く。）の目的となる当該株式会社の株式の数（種類株式発行会社にあつては、種類及び種類ごとの数）
- (iv) the number of shares in the relevant stock company (for companies with multiple-class shares, the class and the number in each class) that are intended to be share options (excluding those for which the first day of the period set forth in Article 236, paragraph (1), item (iv) of the Act has not arrived) issued by the relevant stock company on the last day of the relevant business year.

（連結株主資本等変動計算書に関する注記）

(Explanatory Notes on Consolidated Statements in fluctuation in

shareholders'equity, etc.)

第百六条 連結株主資本等変動計算書に関する注記は、次に掲げる事項とする。

Article 106 Explanatory notes on consolidated statements in fluctuation in shareholders'equity, etc. comprise of the following matters:

一 当該連結会計年度の末日における当該株式会社の発行済株式の総数（種類株式発行会社にあつては、種類ごとの発行済株式の総数）

(i) the total amount of issued shares of the relevant stock company on the last day of the relevant consolidated fiscal year (for companies with multiple-class shares, the total amount of issued shares in each class);

二 当該連結会計年度中に行つた剰余金の配当（当該連結会計年度の末日後に行う剰余金の配当のうち、剰余金の配当を受ける者を定めるための法第二百二十四条第一項に規定する基準日が当該連結会計年度中のものを含む。）に関する次に掲げる事項その他の事項

(ii) the matters listed below, and any other matters, related to distribution of dividends from surplus occurring in the relevant consolidated fiscal year (including, among distributions of dividends from surplus occurring after the last day of the relevant consolidated fiscal year, those for which the record date prescribed in Article 124, paragraph (1) of the Act, for the purposes of determining persons receiving distribution of dividends from surplus came in the relevant consolidated fiscal year):

イ 配当財産が金銭である場合における当該金銭の総額

(a) if the dividend property is monies, the total amount of the monies;

ロ 配当財産が金銭以外の財産である場合における当該財産の帳簿価額（当該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）の総額

(b) the total amount of the book value of the relevant property if the dividend property is other than monies (if the market value on the day of distribution of dividends from surplus has been entered, the book value after entering that market value);

三 当該連結会計年度の末日における当該株式会社が発行している新株予約権（法第二百三十六条第一項第四号の期間の初日が到来していないものを除く。）の目的となる当該株式会社の株式の数（種類株式発行会社にあつては、種類及び種類ごとの数）

(iii) the number of shares in the relevant stock company (for companies with multiple-class shares, the class and the number in each class) that are intended to be share options (excluding those for which the first day of the period set forth in Article 236, paragraph (1), item (iv) of the Act has not arrived) issued by the relevant stock company on the last day of the relevant consolidated fiscal year.

(税効果会計に関する注記)

(Explanatory Notes on Tax Effect Accounting)

第百七条 税効果会計に関する注記は、次に掲げるもの（重要でないものを除く。）の発生の主な原因とする。

Article 107 Explanatory notes on tax effect accounting comprise of major causes of the arising of what is listed below (excluding those which are not important):

一 繰延税金資産（そ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おける当該金額を含む。）

(i) deferred tax assets (including the relevant amount if an amount is deducted from deferred tax assets through the calculations for it);

二 繰延税金負債

(ii) deferred tax liabilities.

（リースにより使用する固定資産に関する注記）

(Explanatory Notes on Fixed Assets Exercised Through a Lease)

第百八条 リースにより使用する固定資産に関する注記は、ファイナンス・リース取引の借主である株式会社が当該ファイナンス・リース取引について通常の売買取引に係る方法に準じて会計処理を行っていない場合におけるリース物件（固定資産に限る。以下この条において同じ。）に関する事項とする。この場合において、当該リース物件の全部又は一部に係る次に掲げる事項（各リース物件について一括して注記する場合にあっては、一括して注記すべきリース物件に関する事項）を含めることを妨げない。

Article 108 Explanatory notes on fixed assets exercised through a lease comprise of matters related to leased objects (limited to fixed assets; hereinafter the same applies in this Article) if the stock company which is the lessee under a finance lease does not perform accounting practices in accordance with methods pertaining to ordinary sales transactions regarding the relevant finance lease. This does not preclude the inclusion of the matters listed below pertaining to all or part of the leased objects (if each leased object is to be noted collectively, matters related to leased objects which are to be noted collectively):

一 当該事業年度の末日における取得原価相当額

(i) an amount equivalent to the cost at acquisition on the last day of the relevant business year;

二 当該事業年度の末日における減価償却累計額相当額

(ii) an amount equivalent to the amount of accumulated depreciation on the last day of the relevant business year;

三 当該事業年度の末日における未経過リース料相当額

(iii) an amount equivalent to the future lease payment on the last day of the relevant business year;

四 前三号に掲げるもののほか、当該リース物件に係る重要な事項

(iv) any important matters pertaining to the relevant leased object, beyond

what is set forth in the preceding three items.

(金融商品に関する注記)

(Explanatory Notes on Financial Instruments)

第百九条 金融商品に関する注記は、次に掲げるもの（重要性の乏しいものを除く。）とする。

Article 109 (1) Explanatory notes on financial instruments comprise of the following (excluding those which are of little importance):

一 金融商品の状況に関する事項

(i) the matters related to the status of financial instruments;

二 金融商品の時価等に関する事項

(ii) the matters related to the market value, etc. of financial instruments.

2 連結注記表を作成する株式会社は、個別注記表における前項の注記を要しない。

(2) Stock companies preparing tables of explanatory notes on consolidated financial statements are not required to note the matters set forth in the preceding paragraph in the tables of explanatory notes on unconsolidated financial statements.

(賃貸等不動産に関する注記)

(Explanatory Notes on Leased Real Property)

第百十条 賃貸等不動産に関する注記は、次に掲げるもの（重要性の乏しいものを除く。）とする。

Article 110 (1) Explanatory notes on leased real property comprise of the following (excluding those which are of little importance):

一 賃貸等不動産の状況に関する事項

(i) the matters related to the status of leased real property;

二 賃貸等不動産の時価に関する事項

(ii) the matters related to the market value of leased real property.

2 連結注記表を作成する株式会社は、個別注記表における前項の注記を要しない。

(2) Stock companies preparing explanatory notes on consolidated financial statements are not required to note the matters set forth in the preceding paragraph in the tables of explanatory notes on unconsolidated financial statements.

(持分法損益等に関する注記)

(Explanatory Notes on Means of Adjusting Equity Profit and Loss)

第百十一条 持分法損益等に関する注記は、次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。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 111 (1) Explanatory notes on means of adjusting equity profit and loss comprise of what is as provided in the following items in accordance with the

categories of cases listed therein; provided, however, that the matters as provided in item (i), affiliated companies of little importance from the viewpoint of profit and loss and 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) cases where there are affiliated companies: amounts of investments in affiliated companies as well as the amounts of investment when the means of adjusting equity has been applied to with respect to the investments, and the amounts of investment profits and investment losses;

二 開示対象特別目的会社がある場合 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) cases where there are special purpose companies subject to disclosure: descriptions of special purpose companies subject to disclosure, descriptions of transactions with special purpose companies subject to disclosure and the transacted amounts, and any other important matters.

2 連結計算書類を作成する株式会社は、個別注記表における前項の注記を要しない。

(2) Stock companies preparing consolidated financial statements are not required to note the matters set forth in the preceding paragraph in the tables of explanatory notes on unconsolidated financial statements.

(関連当事者との取引に関する注記)

(Explanatory Notes on Transactions with Affiliated Parties)

第一百十二条 関連当事者との取引に関する注記は、株式会社と関連当事者との間に取引（当該株式会社と第三者との間の取引で当該株式会社と当該関連当事者との間の利益が相反するものを含む。）がある場合における次に掲げる事項であって、重要なものとする。ただし、会計監査人設置会社以外の株式会社にあつては、第四号から第六号まで及び第八号に掲げる事項を省略することができる。

Article 112 (1) Explanatory notes on transactions with affiliated parties comprise of important matters listed below if there are transactions between a stock company and affiliated parties (including those which are transactions between the stock company and a third party and which cause a conflict of interest between the stock company and the affiliated party); provided, however, that for stock companies other than companies with financial auditor, the matters listed in item (iv) through item (vi), and in item (viii) may be omitted:

一 当該関連当事者が会社等であるときは、次に掲げる事項

(i) when the affiliated party is a company, etc., the matters listed below:

イ その名称

(a) the name;

ロ 当該関連当事者の総株主の議決権の総数に占める株式会社が有する議決権の数の割合



- (b) the rate of voting rights held by the relevant stock company out of the total number of voting rights held by all shareholders in the affiliated party;
- ハ 当該株式会社の総株主の議決権の総数に占める当該関連当事者が有する議決権の数の割合
- (c) the rate of voting rights held by the affiliated party out of the total number of voting rights held by all shareholders in the stock company;
- 二 当該関連当事者が個人であるときは、次に掲げる事項
- (ii) when the affiliated party is an individual, the matters listed below:
- イ その氏名
- (a) the name;
- ロ 当該株式会社の総株主の議決権の総数に占める当該関連当事者が有する議決権の数の割合
- (b) the rate of voting rights held by the affiliated party out of the total number of voting rights held by all shareholders in the stock company;
- 三 当該株式会社と当該関連当事者との関係
- (iii) the relationship between the stock company and the affiliated party;
- 四 取引の内容
- (iv) the nature of any transactions;
- 五 取引の種類別の取引金額
- (v) the transacted amounts for each class of transaction;
- 六 取引条件及び取引条件の決定方針
- (vi) the transaction terms and conditions and the transaction terms and conditions decision policy;
- 七 取引により発生した債権又は債務に係る主な項目別の当該事業年度の末日における残高
- (vii) the balance on the last day of the relevant business year for each major entry pertaining to obligations or claims arising through any transactions;
- 八 取引条件の変更があったときは、その旨、変更の内容及び当該変更が計算書類に与えている影響の内容
- (viii) when there have been changes to the terms and conditions, that fact, the nature of the changes and the nature of the effect of the changes on the financial statements.
- 2 関連当事者との間の取引のうち次に掲げる取引については、前項に規定する注記を要しない。
- (2) With regard to transactions listed below among transactions with an affiliated party, the notes prescribed in the preceding paragraph 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金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, and transactions for

which it is clear that, from the viewpoint of the nature of the receipt of deposit interest and dividends and other transactions, the transaction terms are the same as those of general transactions;

二 取締役、会計参与、監査役又は執行役（以下この条において「役員」という。）に対する報酬等の給付

(ii) payment of remuneration to director, accounting advisor, company auditor or executive officer (hereinafter referred to as "officer" in this Article);

三 前二号に掲げる取引のほか、当該取引に係る条件につき市場価格その他当該取引に係る公正な価格を勘案して一般の取引の条件と同様のものを決定していることが明白な場合における当該取引

(iii) beyond the transactions set forth in the preceding two items, the relevant transactions if it is clear that rulings have been made to the effect that the terms and conditions of the relevant transactions is the same as those used in general transactions, taking into account the market price and any other fair values pertaining to the relevant transactions.

3 関連当事者との取引に関する注記は、第一項各号に掲げる区分に従い、関連当事者ごとに表示しなければならない。

(3) Explanatory notes on transactions with affiliated parties must be presented for each affiliated party, in accordance with the categories listed in each item of paragraph (1).

4 前三項に規定する「関連当事者」とは、次に掲げる者をいう。

(4) The term "affiliated party" prescribed in the preceding three paragraphs means the persons listed below:

一 当該株式会社の親会社

(i) the parent company of the relevant stock company;

二 当該株式会社の子会社

(ii) the subsidiary companies of the relevant stock company;

三 当該株式会社の親会社の子会社（当該親会社が会社でない場合にあつては、当該親会社の子会社に相当するものを含む。）

(iii) the subsidiary company of the parent company of the relevant stock company (including anything which corresponds to a subsidiary company of that parent company if that parent company is not a company);

四 当該株式会社のその他の関係会社（当該株式会社が他の会社の関連会社である場合における当該他の会社をいう。以下この号において同じ。）並びに当該その他の関係会社の親会社（当該その他の関係会社が株式会社でない場合にあつては、親会社に相当するもの）及び子会社（当該その他の関係会社が会社でない場合にあつては、子会社に相当するもの）

(iv) any other associated companies of the relevant stock company (meaning the other company if the relevant stock company is an affiliated company of the relevant other company; the same applies hereinafter in this item) and the parent company (if the relevant other associated company is not a stock

company, anything which corresponds to a parent company) and subsidiary companies (if the relevant other associated company is not a company, anything which corresponds to a subsidiary company) of the relevant other associated company;

五 当該株式会社の関連会社及び当該関連会社の子会社（当該関連会社が会社でない場合にあっては、子会社に相当するもの）

(v) affiliated companies of the relevant stock company, and the subsidiary companies of those affiliated companies (if those affiliated companies are not companies, anything which corresponds to a Subsidiary company);

六 当該株式会社の主要株主（自己又は他人の名義をもって当該株式会社の総株主の議決権の総数の百分の十以上の議決権（次に掲げる株式に係る議決権を除く。）を保有している株主をいう。）及びその近親者（二親等内の親族をいう。以下この条において同じ。）

(vi) the relevant stock company's major shareholders (meaning a shareholder who holds 10 percent or more of the total number of voting rights (excluding the voting rights pertaining to shares listed below) held by all the shareholders in the relevant stock company, in their or another person's name) and their close relatives (meaning relatives within the second degree of kinship); the same applies hereinafter in this Article):

イ 信託業（信託業法（平成十六年法律第五十四号）第二条第一項に規定する信託業をいう。）を営む者が信託財産として所有する株式

(a) shares owned as trust assets by a person operating a trust business (meaning a trust business as prescribed in Article 2, paragraph (1) of the Trust Business Act (Act No. 154 of 2004));

ロ 有価証券関連業（金融商品取引法第二十八条第八項に規定する有価証券関連業をいう。）を営む者が引受け又は売出しを行う業務により取得した株式

(b) shares acquired through underwriting or secondary distribution during business operations performed by a person operating a securities-related business (meaning the securities-related business prescribed in Article 28, paragraph (8) of the Financial Instruments and Exchange Act);

ハ 金融商品取引法第五十六条の二十四第一項に規定する業務を営む者がその業務として所有する株式

(c) shares owned by a person operating a business prescribed in Article 156-24, paragraph (1) of the Financial Instruments and Exchange Act as part of those business operations;

七 当該株式会社の役員及びその近親者

(vii) officers of the relevant stock company and their close relatives;

八 当該株式会社の親会社の役員又はこれらに準ずる者及びその近親者

(viii) officers of the parent company of the relevant stock company or equivalent persons, and their close relatives;

九 前三号に掲げる者が他の会社等の議決権の過半数を自己の計算において所有して

いる場合における当該会社等及び当該会社等の子会社（当該会社等が会社でない場合にあつては、子会社に相当するもの）

(ix) if a person listed in the preceding three items owns a majority of the voting rights of another company, etc. on the person's own account, the relevant company, etc. and subsidiary companies of the relevant company, etc. (if the relevant company, etc. is not a company, anything which corresponds to a subsidiary company);

十 従業員のための企業年金（当該株式会社と重要な取引（掛金の拠出を除く。）を行う場合に限る。）

(x) corporate pension for employees (limited to cases of important transactions with the relevant stock company (excluding contributions of premiums)).

（一株当たり情報に関する注記）

(Explanatory Notes on Per Share Information)

第百十三条 一株当たり情報に関する注記は、次に掲げる事項とする。

Article 113 Explanatory notes on per share information comprise of the following matters:

一 一株当たりの純資産額

(i) the amount of net assets per share;

二 一株当たりの当期純利益金額又は当期純損失金額（連結計算書類にあつては、一株当たりの親会社株主に帰属する当期純利益金額又は当期純損失金額）

(ii) the amount of net profit for the current period or amount of net loss for the current period per share (for consolidated financial statements, the amount of net profit for the current period or amount of net loss for the current period attributable to owners of parent);

三 株式会社が当該事業年度（連結計算書類にあつては、当該連結会計年度。以下この号において同じ。）又は当該事業年度の末日後において株式の併合又は株式の分割をした場合において、当該事業年度の期首に株式の併合又は株式の分割をしたと仮定して前二号に掲げる額を算定したときは、その旨

(iii) if a stock company performed consolidation of shares or splitting of shares in the relevant business year (for consolidated financial statements, the relevant consolidated fiscal year; hereinafter the same applies in this item) or after the last day of the relevant business year, if the amounts set forth in the preceding two items were calculated by assuming that the consolidation of shares or splitting of shares was performed at the beginning of the relevant business year, that fact.

（重要な後発事象に関する注記）

(Explanatory Notes on Important Subsequent Events)

第百十四条 個別注記表における重要な後発事象に関する注記は、当該株式会社の事業年度の末日後、当該株式会社の翌事業年度以降の財産又は損益に重要な影響を及ぼす

事象が発生した場合における当該事象とする。

Article 114 (1) Explanatory notes on important subsequent events in tables of explanatory notes on unconsolidated financial statements comprise of the relevant events if events arise after the last day of the business year of the relevant stock company which exercise an important effect on property or profit and loss on or after the following business year of the relevant stock company.

2 連結注記表における重要な後発事象に関する注記は、当該株式会社の事業年度の末日後、連結会社並びに持分法が適用される非連結子会社及び関連会社の翌事業年度以降の財産又は損益に重要な影響を及ぼす事象が発生した場合における当該事象とする。ただし、当該株式会社の事業年度の末日と異なる日とその事業年度の末日とする子会社及び関連会社については、当該子会社及び関連会社の事業年度の末日後に発生した場合における当該事象とする。

(2) Explanatory notes on important subsequent events in tables of explanatory notes on consolidated financial statements comprise of the relevant events if events arise after the last day of the business year of the relevant stock company which exercise an important effect on property or profit and loss on or after the following business year of consolidated companies and unconsolidated subsidiary companies to which the means of adjusting equity is applied, and affiliated companies; provided, however, that with regard to subsidiary companies and affiliated companies taking a different day to the last day of the business year of the relevant stock company as the last day of their business year, this applies to events arising after the last day of the business year of that subsidiary company or affiliated company.

(連結配当規制適用会社に関する注記)

(Explanatory Notes on Company to Which Consolidated Dividend Regulations Apply)

第百十五条 連結配当規制適用会社に関する注記は、当該事業年度の末日が最終事業年度の末日となる時後、連結配当規制適用会社となる旨とする。

Article 115 Explanatory notes on company to which consolidated dividend regulations apply comprise of the intention to become a company to which consolidated dividend regulations apply after the time when the last day of the relevant business year becomes the last day of the most recent business year.

(収益認識に関する注記)

(Explanatory Notes on Revenue Recognition)

第百十五条の二 収益認識に関する注記は、会社が顧客との契約に基づく義務の履行の状況に応じて当該契約から生ずる収益を認識する場合における次に掲げる事項とする。

Article 115-2 (1) When a company recognizes revenue generated from the contract in accordance with the status of performance of obligations based on

the contract with the customer, explanatory notes on revenue recognition comprise the following matters:

一 当該会社の主要な事業における顧客との契約に基づく主な義務の内容

(i) contents of major obligations based on the contract with the customer of principal business of the company.

二 前号の義務に係る収益を認識する通常の時点

(ii) normal time to recognize revenue pertaining to the obligations set forth in the preceding item.

2 前項の規定により個別注記表に注記すべき事項が連結注記表に注記すべき事項と同一である場合において、個別注記表にその旨を注記するときは、個別注記表における当該事項の注記を要しない。

(2) If matters to be noted in the tables of explanatory notes on unconsolidated financial statements pursuant to the preceding paragraph are the same as the matters to be noted in the tables of explanatory notes on consolidated financial statements, and that fact is noted in the tables of explanatory notes on unconsolidated financial statements, those matters are not required to be noted in the tables of explanatory notes on unconsolidated financial statements.

(その他の注記)

(Other Explanatory Notes)

第百十六条 その他の注記は、第百条から前条までに掲げるもののほか、貸借対照表等、損益計算書等及び株主資本等変動計算書等により会社（連結注記表にあっては、企業集団）の財産又は損益の状態を正確に判断するために必要な事項とする。

Article 116 Other explanatory notes, beyond what is set forth in Article 100 through the preceding Article, comprise any necessary matters for the accurate judgment of the status of assets or profit and loss of a company (for tables of explanatory notes on consolidated financial statements, a corporate group) through its balance sheets, etc., profit and loss statements, etc., and statements in fluctuation in shareholders'equity, etc.

## 第六章 附属明細書

### Chapter VI Attached Detailed Statements

第百十七条 各事業年度に係る株式会社の計算書類に係る附属明細書には、次に掲げる事項（公開会社以外の株式会社にあつては、第一号から第三号に掲げる事項）のほか、株式会社の貸借対照表、損益計算書、株主資本等変動計算書及び個別注記表の内容を補足する重要な事項を表示しなければならない。

Article 117 Attached detailed statements pertaining to a stock company financial statement for each business year must, beyond the matters set forth below (for stock companies that are not public companies, the matters listed in item (i) through item (iii)), comprise and indicate any important matters

supplementing the contents of the balance sheet, profit and loss statement, statements in fluctuation in shareholders'equity, etc. and tables of explanatory notes on unconsolidated financial statements of a stock company:

一 有形固定資産及び無形固定資産の明細

(i) specifications of tangible fixed assets and intangible fixed assets;

二 引当金の明細

(ii) specifications of allowances and provisions;

三 販売費及び一般管理費の明細

(iii) specifications of selling expenses, and general and administrative expenses;

四 第一百十二条第一項ただし書の規定により省略した事項があるときは、当該事項

(iv) when there are matters omitted pursuant to the provisions of the proviso to Article 112, paragraph (1), those matters.

## 第七章 雑則

### Chapter VII Miscellaneous Provisions

(別記事業を営む会社の計算関係書類についての特例)

(Special Provisions with Regard to Accounting Documents of a Company Undertaking Appendix-Listed Business)

第一百十八条 財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号）別記に掲げる事業（以下この条において「別記事業」という。）を営む会社（企業集団を含む。以下この条において同じ。）が当該別記事業の所管官庁に提出する計算関係書類の用語、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別記事業の所管官庁がこの省令に準じて計算書類準則（以下この条において「準則」という。）を制定した場合には、当該別記事業を営む会社が作成すべき計算関係書類の用語、様式及び作成方法については、第一章から前章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。ただし、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 118 (1) With regard to the terminology, forms and methods of preparation of accounting documents that a company (including corporate groups; the same applies hereinafter in this Article) engaging in any one of the businesses listed in the appendix (hereinafter referred to as "appendix-listed businesses" in this Article) to the Regulations on Terminology, Forms and Methods of Preparation of Financial Statements (Ministry of Finance Order No. 59 of 1963) submits to the governing agencies of the appendix-listed business, if there are specific provisions of applicable laws and regulations, or where the governing agencies for the appendix-listed business have enacted rules for financial statements in the same manner as this Ministerial Order (hereinafter referred to as the "Rules" in this Article), the terminology, forms and methods of preparation of the accounting documents that that company undertaking the

appendix-listed businesses is to prepare, are as provided by those laws and regulations or the Rules, notwithstanding the provisions of Chapter I through the preceding Chapter; provided, however, that this does not apply to matters that are not as provided in those laws and regulations or the Rules.

2 前項の規定にかかわらず、別記事業（同項の法令又は準則の定めのあるものに限る。以下この条において同じ。）の二以上を兼ねて営む会社が作成すべき計算関係書類の用語、様式及び作成方法については、それらの別記事業のうち、当該会社の事業の主要な部分を占める事業（以下この条において「主要事業」という。）に関して適用される法令又は準則の定めによる。ただし、その主要事業以外の別記事業に関する事項については、主要事業以外の別記事業に関して適用される法令又は準則の定めによることができる。

(2) Notwithstanding the provisions of the preceding paragraph, with regard to terminology, forms and methods of preparation of accounting documents that are to be prepared by a company undertaking two or more categories of appendix-listed business (limited to one to which the provisions of the laws and regulations or the Rules under the same paragraph apply, hereinafter the same applies in this Article), the applicable laws and regulations or the Rules applied in relation to business operations from among those categories of appendix-listed business that comprises the major part of that company's business operations (hereinafter referred to as the "main business" in this Article) apply; provided, however, that with regard to matters related to appendix-listed business that is not the main business, the applicable laws and regulations or the Rules applied in relation to the appendix-listed business that is not the main business may be applied.

3 別記事業とその他の事業とを兼ねて営む会社の主要事業が別記事業でない場合には、当該会社が作成すべき計算関係書類の用語、様式及び作成方法については、第一項の規定を適用しないことができる。ただし、別記事業に関係ある事項については、当該別記事業に関して適用される法令又は準則の定めによることができる。

(3) If the main business of a company undertaking appendix-listed business and any other business operations is not appendix-listed business, with regard to terminology, forms and methods of preparation of accounting documents that are to be prepared by that company, the provisions of paragraph (1) need not be applied; provided, however, that with regard to matters related to the appendix-listed business, the applicable laws and regulations or the Rules applied in relation to the appendix-listed business may be applied.

4 前三項の規定の適用がある会社（当該会社が作成すべき計算関係書類の用語、様式及び作成方法の全部又は一部について別記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に限る。以下「別記事業会社」という。）が作成すべき計算関係書類について、この省令の規定により表示を要しない事項がある場合においては、当該事項に関して適用される法令又は準則の定めにかかわらず、その表示を省略し、又は適当な方法で表示することができる。



(4) With regard to accounting documents that are to be prepared by a company to which the provisions of the preceding three paragraphs are being applied (limited to those to which applicable laws and regulations or the Rules applied in relation to appendix-listed business with regard to all or part of the terminology, forms and methods of preparation of accounting documents that are to be prepared by that company are applied; hereinafter referred to as a "company undertaking appendix-listed business"), if there are matters that are not required to be presented pursuant to the provisions of this Ministerial Order, then notwithstanding the provisions of applicable laws and regulations or the Rules applied related to those matters, the indication of those matters may be omitted or those matters may be presented through an appropriate method.

(会社法以外の法令の規定による準備金等)

(Reserves Pursuant to the Provisions of Laws and Regulations Other than the Companies Act)

第百十九条 法以外の法令の規定により準備金又は引当金の名称をもって計上しなければならない準備金又は引当金であって、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（以下この項において「準備金等」という。）は、固定負債の次に別の区分を設けて表示しなければならない。この場合において、当該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項目をもって表示しなければならない。

Article 119 (1) For reserves or allowances that are to be recorded under the title of reserves or allowances pursuant to the provisions of laws and regulations other than the Act, those for which the recording in the section on assets or the section on liabilities is inappropriate (hereinafter referred to as "reserves, etc." in this paragraph) must be presented in a separate category after the fixed liabilities. In such cases, the reserves, etc. must be presented in entries with titles which present their intended purpose.

2 法以外の法令の規定により準備金又は引当金の名称をもって計上しなければならない準備金又は引当金がある場合には、次に掲げる事項（第二号の区別をすることが困難である場合にあっては、第一号に掲げる事項）を注記表に表示しなければならない。

(2) If there are reserves or allowances that are to be recorded under the titles of reserves or allowances pursuant to the provisions of laws and regulations other than the Act, the matters listed below (if the categorization set forth in item (ii) would be difficult, the matters listed in item (i)) must be presented in the tables of explanatory notes:

一 当該法令の条項

(i) the provisions of those laws and regulations;

二 当該準備金又は引当金が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

(ii) classification of the reserves or allowances into those which it is found will

be exercised within one year and those which will not.

(国際会計基準で作成する連結計算書類に関する特則)

(Special Provisions on Consolidated Financial Statements Prepared to the International Accounting Standards)

第百二十条 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）第九十三条の規定により連結財務諸表の用語、様式及び作成方法について指定国際会計基準（同条に規定する指定国際会計基準をいう。以下この条において同じ。）に従うことができるものとされた株式会社の作成すべき連結計算書類は、指定国際会計基準に従って作成することができる。この場合においては、第一章から第五章までの規定により第六十一条第一号に規定する連結計算書類において表示すべき事項に相当するものを除くその他の事項は、省略することができる。

Article 120 (1) Consolidated financial statements that are to be prepared by a stock company of which terminology, forms, and preparation methods may be in compliance with designated international accounting standards (meaning the designated international accounting standards prescribed in Article 93 of the Regulations on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Ministry of Finance Order No. 28 of 1976); hereinafter the same applies in this Article) pursuant to the provisions of the same Article may be prepared in compliance with designated international accounting standards. In such cases, any other matters excluding those corresponding to matters that are to be presented in the consolidated financial statements prescribed in Article 61, item (i) pursuant to the provisions of Chapter I through Chapter V may be omitted.

2 前項の規定により作成した連結計算書類には、指定国際会計基準に従って作成した連結計算書類である旨を注記しなければならない。

(2) The fact that the consolidated financial statements were prepared in compliance with designated international accounting standards must be stated in the notes to consolidated financial statements prepared pursuant to the provisions of the preceding paragraph.

3 第一項後段の規定により省略した事項がある同項の規定により作成した連結計算書類には、前項の規定にかかわらず、第一項の規定により作成した連結計算書類である旨及び同項後段の規定により省略した事項がある旨を注記しなければならない。

(3) Notwithstanding the provisions of the preceding paragraph, the fact that the consolidated financial statements were prepared pursuant to the provisions of paragraph (1) and the fact that there are matters omitted pursuant to the provisions of the second sentence of the same paragraph must be stated in the notes to consolidated financial statements prepared pursuant to the provisions of paragraph (1) that have matters omitted pursuant to the provisions of the second sentence of the same paragraph.

(修正国際基準で作成する連結計算書類に関する特則)

(Special Provisions on Japan's Modified International Standards)

第二百十条の二 連結財務諸表の用語、様式及び作成方法に関する規則第九十四条の規定により連結財務諸表の用語、様式及び作成方法について修正国際基準（同条に規定する修正国際基準をいう。以下この条において同じ。）に従うことができるものとされた株式会社の作成すべき連結計算書類は、修正国際基準に従って作成することができる。

Article 120-2 (1) Consolidated financial statements that are to be prepared by a stock company of which terminology, forms, and preparation methods may be in compliance with Japan's Modified International Standards (meaning the Japan's Modified International Standards prescribed in Article 94 of Ordinance on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements; hereinafter the same applies in this Article) pursuant to the provisions of the same Article may be prepared in compliance with Japan's Modified International Standards.

2 前項の規定により作成した連結計算書類には、修正国際基準に従って作成した連結計算書類である旨を注記しなければならない。

(2) The fact that the consolidated financial statements were prepared in compliance with Japan's Modified International Standards must be stated in the notes to consolidated financial statements prepared pursuant to the provisions of the preceding paragraph.

3 前条第一項後段及び第三項の規定は、第一項の場合について準用する。

(3) The provisions of the second sentence of paragraph (1) and paragraph (3) of the preceding Article applies mutatis mutandis to the cases set forth in paragraph (1).

(米国基準で作成する連結計算書類に関する特則)

(Special Provisions on Consolidated Financial Statements Prepared to the Standards of the United States of America)

第二百十条の三 連結財務諸表の用語、様式及び作成方法に関する規則第九十五条又は連結財務諸表の用語、様式及び作成方法に関する規則の一部を改正する内閣府令（平成十四年内閣府令第十一号）附則第三項の規定により、連結財務諸表の用語、様式及び作成方法について米国預託証券の発行等に関して要請されている用語、様式及び作成方法によることができるものとされた株式会社の作成すべき連結計算書類は、米国預託証券の発行等に関して要請されている用語、様式及び作成方法によることができる。

Article 120-3 (1) Consolidated financial statements that are to be prepared by a stock company of which terminology, forms, and preparation methods may be in accordance with the terminology, forms, and preparation methods required to be used in relation to issuance, etc. of American depositary receipts pursuant to the provisions of Article 95 of the Regulations on Terminology,

Forms, and Preparation Methods of Consolidated Financial Statements or paragraph (3) of the Supplementary Provisions of the Cabinet Office Order Partially Amending the Regulations on Terminology, Forms, and Preparation Methods of Consolidated Financial Statements (Cabinet Office Order No. 11 of 2002) may be in accordance with the terminology, forms, and preparation methods required to be used in relation to issuance, etc. of American depositary receipts.

2 前項の規定による連結計算書類には、当該連結計算書類が準拠している用語、様式及び作成方法を注記しなければならない。

(2) The terminology, forms, and preparation methods to which the consolidated financial statements comply must be stated in the notes to consolidated financial statements prepared pursuant to the provisions of the preceding paragraph.

3 第一百二十条第一項後段の規定は、第一項の場合について準用する。

(3) The provisions of the second sentence of Article 120, paragraph (1) apply mutatis mutandis to cases as under the paragraph (1).

#### 第四編 計算関係書類の監査

#### Part IV Audits of Accounting Documents

##### 第一章 通則

##### Chapter I General Rules

第二百一十一条 法第四百三十六条第一項及び第二項、第四百四十一条第二項並びに第四百四十四条第四項の規定による監査（計算関係書類（成立の日における貸借対照表を除く。以下この編において同じ。）に係るものに限る。以下この編において同じ。）については、この編の定めるところによる。

Article 121 (1) Audits (limited to that pertaining to accounting documents (excluding the balance sheet on the day of formation; the same applies hereinafter in this Part); the same applies hereinafter in this Part) pursuant to Article 436, paragraph (1) and paragraph (2), Article 441, paragraph (2), and Article 444, paragraph (4) of the Act are to be governed by this Part.

2 前項に規定する監査には、公認会計士法（昭和二十三年法律第百三号）第二条第一項に規定する監査のほか、計算関係書類に表示された情報と計算関係書類に表示すべき情報との合致の程度を確かめ、かつ、その結果を利害関係者に伝達するための手続を含むものとする。

(2) The audit prescribed in the preceding paragraph is to, beyond the audit prescribed in Article 2, paragraph (1) of the Certified Public Accountants Act (Act No. 103 of 1948), confirm that the information presented in the accounting documents and the information that is to be presented in the accounting documents is consistent, and include procedures for the communication to interested parties of its results.

## 第二章 会計監査人設置会社以外の株式会社における監査

### Chapter II Audits in Stock Companies Other Than Companies with Financial Auditors

(監査役の監査報告の内容)

(The Contents of Audit Reports by Company Auditors)

第百二十二条 監査役（会計監査人設置会社の監査役を除く。以下この章において同じ。）は、計算関係書類を受領したときは、次に掲げる事項（監査役会設置会社の監査役の監査報告にあつては、第一号から第四号までに掲げる事項）を内容とする監査報告を作成しなければならない。

Article 122 (1) Company auditor (excluding company auditor in companies with financial auditor; hereinafter the same applies in this Chapter) must, when receiving accounting documents, prepare an audit report containing the matters listed below (for audit reports by company auditor in a company with board of company auditors, the matters listed in item (i) through item (iv)):

一 監査役の監査の方法及びその内容

(i) the method of the audit by company auditor and the contents thereof;

二 計算関係書類が当該株式会社の財産及び損益の状況を全ての重要な点において適正に表示しているかどうかについての意見

(ii) an opinion on whether all of the important points regarding the status of the property and profits and losses of the relevant stock company are correctly presented in the accounting documents;

三 監査のため必要な調査ができなかったときは、その旨及びその理由

(iii) when necessary investigations for the purposes of the audit could not be carried out, that fact and the reasons therefor;

四 追記情報

(iv) postscript information;

五 監査報告を作成した日

(v) the day the audit report was prepared.

2 前項第四号に規定する「追記情報」とは、次に掲げる事項その他の事項のうち、監査役の判断に関して説明を付す必要がある事項又は計算関係書類の内容のうち強調する必要がある事項とする。

(2) The "postscript information" prescribed in item (iv) of the preceding paragraph comprises of, among the matters listed below or any other matters, those matters for which there is a necessity to append explanations related to the judgments of the company auditor, or matters that require emphasis among the contents of the accounting documents:

一 会計方針の変更

(i) changes to accounting policies;

二 重要な偶発事象

- (ii) important contingent events;  
三 重要な後発事象
- (iii) important subsequent events.

(監査役会の監査報告の内容等)

(Contents of Audit Reports by Boards of Company Auditors)

第二百二十三条 監査役会（会計監査人設置会社の監査役会を除く。以下この章において同じ。）は、前条第一項の規定により監査役が作成した監査報告（以下この条において「監査役監査報告」という。）に基づき、監査役会の監査報告（以下この条において「監査役会監査報告」という。）を作成しなければならない。

Article 123 (1) Boards of company auditors (excluding boards of company auditors in companies with financial auditor the same applies hereinafter in this Chapter) must prepare audit reports by the board of company auditors (hereinafter referred to as "board of company auditors audit reports" in this Article) based on audit reports prepared by company auditor (hereinafter referred to as "company auditor audit reports" in this Article) pursuant to the provisions of paragraph (1) of the preceding Article.

2 監査役会監査報告は、次に掲げる事項を内容とするものでなければならない。この場合において、監査役は、当該事項に係る監査役会監査報告の内容が当該事項に係る監査役の監査役監査報告の内容と異なる場合には、当該事項に係る各監査役の監査役監査報告の内容を監査役会監査報告に付記することができる。

(2) Board of company auditors audit reports must contain the matters listed below; in such cases, company auditors may, if there is a difference between the contents of the board of company auditors audit reports pertaining to those matters and the contents of any company auditor audit reports by company auditor pertaining to those matters, attach the contents of the company auditor audit reports by each company auditor pertaining to those matters as supplementary notes to the board of company auditors audit reports:

一 前条第一項第二号から第四号までに掲げる事項

(i) the matters listed in paragraph (1), item (ii) through item (iv) of the preceding Article;

二 監査役及び監査役会の監査の方法及びその内容

(ii) the method of audits by company auditor and board of company auditors and the contents thereof;

三 監査役会監査報告を作成した日

(iii) the day the board of company auditors audit report was prepared.

3 監査役会が監査役会監査報告を作成する場合には、監査役会は、一回以上、会議を開催する方法又は情報の送受信により同時に意見の交換をすることができる方法により、監査役会監査報告の内容（前項後段の規定による付記を除く。）を審議しなければならない。

(3) If a board of company auditors is preparing a board of company auditors audit

report, the board of company auditors must deliberate on the contents of the board of company auditors audit report (excluding supplementary notes pursuant to the provisions of the second sentence of the preceding paragraph) on one or more occasions, through the method of holding a meeting or through a method whereby opinions can be exchanged in real time through the transmission of information.

(監査報告の通知期限等)

(Notification Deadlines for Audit Reports)

第二百二十四条 特定監査役は、次の各号に掲げる監査報告（監査役会設置会社にあつては、前条第一項の規定により作成された監査役会の監査報告に限る。以下この条において同じ。）の区分に応じ、当該各号に定める日までに、特定取締役に対し、当該監査報告の内容を通知しなければならない。

Article 124 (1) Specified company auditors must, in accordance with the categories of audit reports listed in the following items (limited to audit reports of boards of company auditors prepared pursuant to the provisions of paragraph (1) of the preceding Article for companies with board of auditors; the same applies hereinafter in this Article), give notice of the contents of the relevant audit reports to the specified directors by the day as provided therein:

一 各事業年度に係る計算書類及びその附属明細書についての監査報告 次に掲げる日のいずれか遅い日

(i) audit reports on financial statements for each business year and the attached detailed statements thereof: whichever of the days listed below is the latest:

イ 当該計算書類の全部を受領した日から四週間を経過した日

(a) the day on which four weeks have passed from the day on which all of the relevant financial statements were received;

ロ 当該計算書類の附属明細書を受領した日から一週間を経過した日

(b) the day on which one week has passed from the day on which the attached detailed statements attached to the relevant financial statements were received;

ハ 特定取締役及び特定監査役が合意により定めた日があるときは、その日

(c) when there is a day determined through agreement between the specified directors and specified company auditor, that day;

二 臨時計算書類についての監査報告 次に掲げる日のいずれか遅い日

(ii) audit reports on provisional financial statements: whichever of the days listed below is the latest:

イ 当該臨時計算書類の全部を受領した日から四週間を経過した日

(a) the day on which four weeks have passed from the day on which all of the relevant provisional financial statements were received;

ロ 特定取締役及び特定監査役が合意により定めた日があるときは、その日

- (b) when there is a day determined through agreement between the specified director and specified company auditor, that day.
- 2 計算関係書類については、特定取締役が前項の規定による監査報告の内容の通知を受けた日に、監査役の監査を受けたものとする。
- (2) Accounting documents are deemed to have been audited by company auditor on the day on which the notice of the contents of the audit report pursuant to the provisions of the preceding paragraph has been received by the specified director.
- 3 前項の規定にかかわらず、特定監査役が第一項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、計算関係書類については、監査役の監査を受けたものとみなす。
- (3) Notwithstanding the provisions of the preceding paragraph, if the specified company auditor have not given notice of the contents of an audit report pursuant to the provisions of paragraph (1) by the day on which notice was to be made pursuant to the provisions of the same paragraph, that day on which notice was to be made is deemed to be that on which the accounting documents were audited by the company auditor.
- 4 第一項及び第二項に規定する「特定取締役」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者（当該株式会社が会計参与設置会社である場合にあっては、当該各号に定める者及び会計参与）をいう。
- (4) The term "specified director" prescribed in paragraph (1) and paragraph (2) means the persons as provided in the following items (if the relevant stock company is a company with accounting advisors, the persons as provided respectively in the following items and accounting advisors) in accordance with the categories of cases listed therein:
- 一 第一項の規定による通知を受ける者を定めた場合 当該通知を受ける者として定められた者
- (i) cases where persons who are to receive notice pursuant to the provisions of paragraph (1) have been determined: the persons determined as the persons who are to receive the notice;
- 二 前号に掲げる場合以外の場合 監査を受けるべき計算関係書類の作成に関する職務を行った取締役
- (ii) cases other than that listed in the preceding item: directors who performed duties related to the preparation of the accounting documents that were to be audited.
- 5 第一項及び第三項に規定する「特定監査役」とは、次の各号に掲げる株式会社の区分に応じ、当該各号に定める者とする。
- (5) The "specified company auditor" prescribed in paragraph (1) and paragraph (3) is the persons as provided in the following items in accordance with the categories of stock company listed therein:
- 一 監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の



定めがある株式会社を含み、監査役会設置会社及び会計監査人設置会社を除く。) 次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める者

(i) company with company auditor (including stock companies which have provisions in their articles of incorporation restricting the scope of audits by company auditor to matters related to accounting, and excluding companies with board of company auditors and companies with financial auditor): the persons as provided in the following items (a) through (c) in accordance with the categories of cases listed therein:

イ 二以上の監査役が存する場合において、第一項の規定による監査報告の内容の通知をすべき監査役を定めたとき 当該通知をすべき監査役として定められた監査役

(a) cases where there are two or more company auditors and when a decision has been reached on which company auditor is to give notice of the contents of an audit report pursuant to the provisions of paragraph (1): the company auditor decided as the company auditor who is to give the notice;

ロ 二以上の監査役が存する場合において、第一項の規定による監査報告の内容の通知をすべき監査役を定めていないとき 全ての監査役

(b) cases where there are two or more company auditors and when no decision has been reached on which company auditor is to give notice of the contents of an audit report pursuant to the provisions of paragraph (1): all of the company auditors;

ハ イ又はロに掲げる場合以外の場合 監査役

(c) cases other than those listed in (a) or (b): a company auditor;

二 監査役会設置会社（会計監査人設置会社を除く。） 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者

(ii) company with board of company auditors (excluding companies with financial auditor): the persons as provided in the following items (a) or (b) in accordance with the categories of cases listed therein:

イ 監査役会が第一項の規定による監査報告の内容の通知をすべき監査役を定めた場合 当該通知をすべき監査役として定められた監査役

(a) cases where the board of company auditors has decided which company auditor is to give notice of the contents of an audit report pursuant to the provisions of paragraph (1): the company auditor decided as the company auditor who is to give the notice;

ロ イに掲げる場合以外の場合 全ての監査役

(b) cases other than those listed in (a): all of the company auditors.

### 第三章 会計監査人設置会社における監査

#### Chapter III Audits in Companies with Financial Auditors

(計算関係書類の提供)

**(Provision of Accounting Documents)**

第百二十五条 計算関係書類を作成した取締役（指名委員会等設置会社にあつては、執行役）は、会計監査人に対して計算関係書類を提供しようとするときは、監査役（監査等委員会設置会社にあつては監査等委員会の指定した監査等委員、指名委員会等設置会社にあつては監査委員会の指定した監査委員）に対しても計算関係書類を提供しなければならない。

Article 125 Directors who have prepared accounting documents (for a company with a nominating committee, etc., executive officers) must, when intending to provide accounting documents to financial auditor, also provide accounting documents to company auditors (for a company with an audit and supervisory committee, the audit and supervisory committee members designated by the audit and supervisory committee, and for a company with a nominating committee, etc., the audit committee members designated by the audit committee).

(会計監査報告の内容)

**(Contents of Financial Audit Reports)**

第百二十六条 会計監査人は、計算関係書類を受領したときは、次に掲げる事項を内容とする会計監査報告を作成しなければならない。

Article 126 (1) Financial auditor must, when receiving accounting documents, prepare a financial audit report containing the matters listed below:

一 会計監査人の監査の方法及びその内容

(i) the method of the audit by financial auditor and the contents thereof;

二 計算関係書類が当該株式会社の財産及び損益の状況を全ての重要な点において適正に表示しているかどうかについての意見があるときは、その意見（当該意見が次のイからハマまでに掲げる意見である場合にあっては、それぞれ当該イからハマまでに定める事項）

(ii) when the financial auditor has an opinion on whether all of the important points regarding the status of the property and profits and losses of the relevant stock company are correctly presented in the accounting documents, that opinion (if that opinion is one of the opinions listed respectively in the following (a) through (c), the matters as provided therein):

イ 無限定適正意見 監査の対象となった計算関係書類が一般に公正妥当と認められる企業会計の慣行に準拠して、当該計算関係書類に係る期間の財産及び損益の状況を全ての重要な点において適正に表示していると認められる旨

(a) unqualified opinion: the fact that the accounting documents that were the subject of the audit were in accordance with corporate accounting practices that are generally accepted as fair and appropriate, and all of the important points regarding the status of the property and profits and losses for the period pertaining to the accounting documents were correctly presented;

ロ 除外事項を付した限定付適正意見 監査の対象となった計算関係書類が除外事項を除き一般に公正妥当と認められる企業会計の慣行に準拠して、当該計算関係書類に係る期間の財産及び損益の状況を全ての重要な点において適正に表示していると認められる旨並びに除外事項

(b) qualified opinion with exemptions appended: the fact that the accounting documents that were the subject of the audit were, with the exception of the exempted matters, in accordance with corporate accounting practices that are generally accepted as fair and appropriate, and all of the important points regarding the status of the property and profits and losses for the period pertaining to the accounting documents were correctly presented, and the exempted matters;

ハ 不適正意見 監査の対象となった計算関係書類が不適正である旨及びその理由

(c) adverse opinion: the fact that the accounting documents that were the subject of the audit were incorrect, and the reason therefor;

三 前号の意見がないときは、その旨及びその理由

(iii) when there are none of the opinions set forth in the preceding item, that fact and the reasons therefor;

四 追記情報

(iv) postscript information;

五 会計監査報告を作成した日

(v) the day on which the financial audit report was prepared.

2 前項第四号に規定する「追記情報」とは、次に掲げる事項その他の事項のうち、会計監査人の判断に関して説明を付す必要がある事項又は計算関係書類の内容のうち強調する必要がある事項とする。

(2) The "postscript information" prescribed in item (iv) of the preceding paragraph comprises of, among the matters listed below or any other matters, those matters for which there is a necessity to append explanations related to the judgments of the financial auditor, or matters that require emphasis among the contents of the accounting documents:

一 継続企業の前提に関する注記に係る事項

(i) the matters pertaining to explanatory notes on the going concern assumption;

二 会計方針の変更

(ii) changes to accounting policies;

三 重要な偶発事象

(iii) important contingent events;

四 重要な後発事象

(iv) important subsequent events.

(会計監査人設置会社の監査役の監査報告の内容)

(Contents of Audit Reports by Company Auditors in a Company with Financial

**Auditors)**

第二百七条 会計監査人設置会社の監査役は、計算関係書類及び会計監査報告（第三十条第三項に規定する場合にあっては、計算関係書類）を受領したときは、次に掲げる事項（監査役会設置会社の監査役の監査報告にあっては、第一号から第五号までに掲げる事項）を内容とする監査報告を作成しなければならない。

Article 127 Company auditors in companies with financial auditor must, when receiving accounting documents and financial audit reports (in the cases prescribed in Article 130, paragraph (3), accounting documents), prepare an audit report containing the matters listed below (for audit reports by company auditors in a company with board of company auditors, the matters listed in item (i) through item (v)):

一 監査役の監査の方法及びその内容

(i) the method of the audit by company auditors and the contents thereof;

二 会計監査人の監査の方法又は結果を相当でないと認めたときは、その旨及びその理由（第三十条第三項に規定する場合にあっては、会計監査報告を受領していない旨）

(ii) when it has been found that the methods or results of an audit by a financial auditor was inappropriate, that fact and the reasons therefor (in the cases prescribed in Article 130, paragraph (3), the fact that the financial audit report has not been received);

三 重要な後発事象（会計監査報告の内容となっているものを除く。）

(iii) important subsequent events (excluding those which are in the contents of the financial audit report);

四 会計監査人の職務の遂行が適正に実施されることを確保するための体制に関する事項

(iv) the matters related to systems for ensuring that the performance of the duties of financial auditor is being carried out correctly;

五 監査のため必要な調査ができなかったときは、その旨及びその理由

(v) when necessary investigations for the purposes of the audit could not be carried out, that fact and the reasons therefor;

六 監査報告を作成した日

(vi) the day on which the audit report was prepared.

（会計監査人設置会社の監査役会の監査報告の内容等）

**(Contents of Audit Reports by a Board of Company Auditors in a Company with Financial Auditors)**

第二百八条 会計監査人設置会社の監査役会は、前条の規定により監査役が作成した監査報告（以下この条において「監査役監査報告」という。）に基づき、監査役会の監査報告（以下この条において「監査役会監査報告」という。）を作成しなければならない。

Article 128 (1) Boards of company auditors in companies with financial auditor

must prepare audit reports by boards of company auditors (hereinafter referred to as "board of company auditors audit reports" in this Article) based on audit reports prepared by company auditors (hereinafter referred to as "company auditor audit reports" in this Article) pursuant to the provisions of the preceding Article.

2 監査役会監査報告は、次に掲げる事項を内容とするものでなければならない。この場合において、監査役は、当該事項に係る監査役会監査報告の内容が当該事項に係る監査役の監査役監査報告の内容と異なる場合には、当該事項に係る各監査役の監査役監査報告の内容を監査役会監査報告に付記することができる。

(2) Board of company auditors audit reports must contain the matters listed below; in such cases, company auditors may, if there is a difference between the contents of the board of company auditors audit report pertaining to those matters and the contents of company auditor audit reports by company auditors pertaining to those matters, attach the contents of the company auditor audit reports by each company auditor pertaining to those matters as supplementary notes to the board of company auditors audit reports:

一 監査役及び監査役会の監査の方法及びその内容

(i) the method of audits by company auditors and board of company auditors and the contents thereof;

二 前条第二号から第五号までに掲げる事項

(ii) the matters listed in item (ii) through item (v) of the preceding Article;

三 監査役会監査報告を作成した日

(iii) the day on which the board of company auditors audit report was prepared.

3 会計監査人設置会社の監査役会が監査役会監査報告を作成する場合には、監査役会は、一回以上、会議を開催する方法又は情報の送受信により同時に意見の交換をすることができる方法により、監査役会監査報告の内容（前項後段の規定による付記を除く。）を審議しなければならない。

(3) If a board of company auditors in a company with financial auditor is preparing a board of company auditors audit report, the board of company auditors must deliberate on the contents of the board of company auditors audit report (excluding supplementary notes pursuant to the provisions of the second sentence of the preceding paragraph) on one or more occasions, through the method of holding a meeting or through a method whereby opinions can be exchanged in real time through the transmission of information.

（監査等委員会の監査報告の内容）

(Contents of Audit Reports by Audit and Supervisory Committees)

第二百二十八条の二 監査等委員会は、計算関係書類及び会計監査報告（第百三十条第三項に規定する場合にあっては、計算関係書類）を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。この場合において、監査等委員は、当該事項に係る監査報告の内容が当該監査等委員の意見と異なる場合には、その意見

を監査報告に付記することができる。

Article 128-2 (1) Audit and supervisory committees must, when receiving accounting documents and financial audit reports (in the cases prescribed in Article 130, paragraph (3), accounting documents), prepare an audit report containing the matters listed below; in such cases, an audit and supervisory committee member may, if the contents of the audit report pertaining to those matters differ from the opinion of the audit and supervisory committee member, attach the audit and supervisory committee member's own opinion as a supplementary note to the audit report:

一 監査等委員会の監査の方法及びその内容

(i) the method of the audit by the audit and supervisory committee and the contents thereof;

二 第二百二十七条第二号から第五号までに掲げる事項

(ii) the matters listed in Article 127, item (ii) through item (v);

三 監査報告を作成した日

(iii) the day on which the audit report was prepared.

2 前項に規定する監査報告の内容（同項後段の規定による付記を除く。）は、監査等委員会の決議をもって定めなければならない。

(2) The contents of the audit report prescribed in the preceding paragraph (excluding supplementary notes pursuant to the second sentence of the same paragraph) must be determined by a resolution of the audit and supervisory committee.

(監査委員会の監査報告の内容)

(Contents of Audit Reports by Audit Committees)

第二百二十九条 監査委員会は、計算関係書類及び会計監査報告（次条第三項に規定する場合にあっては、計算関係書類）を受領したときは、次に掲げる事項を内容とする監査報告を作成しなければならない。この場合において、監査委員は、当該事項に係る監査報告の内容が当該監査委員の意見と異なる場合には、その意見を監査報告に付記することができる。

Article 129 (1) Audit committees must, when receiving accounting documents and financial audit reports (in the cases prescribed in paragraph (3) of the following Article, accounting documents), prepare an audit report containing the matters listed below; in such cases, an audit committee member may, if the contents of the audit report pertaining to those matters differ from the opinion of the audit committee member, attach the audit committee member's own opinion as a supplementary note to the audit report:

一 監査委員会の監査の方法及びその内容

(i) the method of the audit by the audit committee and the contents thereof;

二 第二百二十七条第二号から第五号までに掲げる事項

(ii) the matters listed in Article 127, item (ii) through item (v);

三 監査報告を作成した日

(iii) the day on which the audit report was prepared.

2 前項に規定する監査報告の内容（同項後段の規定による付記を除く。）は、監査委員会の決議をもって定めなければならない。

(2) The contents of the audit report prescribed in the preceding paragraph (excluding supplementary notes pursuant to the second sentence of the same paragraph) must be determined by a resolution of the audit committee.

（会計監査報告の通知期限等）

(Notification Deadlines for Financial Audit Reports)

第百三十条 会計監査人は、次の各号に掲げる会計監査報告の区分に応じ、当該各号に定める日までに、特定監査役及び特定取締役に対し、当該会計監査報告の内容を通知しなければならない。

Article 130 (1) Financial auditor must, in accordance with the categories of financial audit reports listed in the following items, give notice of the contents of the relevant financial audit reports to the specified company auditor and the specified directors by the day as provided in those items:

一 各事業年度に係る計算書類及びその附属明細書についての会計監査報告 次に掲げる日のいずれか遅い日

(i) financial audit reports on financial statements for each business year and the attached detailed statements thereof: whichever of the days listed below is the latest:

イ 当該計算書類の全部を受領した日から四週間を経過した日

(a) the day on which four weeks have passed from the day on which all of the relevant financial statements were received;

ロ 当該計算書類の附属明細書を受領した日から一週間を経過した日

(b) the day on which one week has passed from the day on which the attached detailed statements attached to the relevant financial statements were received;

ハ 特定取締役、特定監査役及び会計監査人の間で合意により定めた日があるときは、その日

(c) when there is a day determined through agreement between the specified directors, specified company auditor, and financial auditor, that day;

二 臨時計算書類についての会計監査報告 次に掲げる日のいずれか遅い日

(ii) financial audit reports on provisional financial statements: whichever of the days listed below is the latest:

イ 当該臨時計算書類の全部を受領した日から四週間を経過した日

(a) the day on which four weeks have passed from the day on which all of the relevant provisional financial statements were received;

ロ 特定取締役、特定監査役及び会計監査人の間で合意により定めた日があるときは、その日

- (b) when there is a day determined through agreement between the specified directors, specified company auditors, and financial auditor, that day;
- 三 連結計算書類についての会計監査報告 当該連結計算書類の全部を受領した日から四週間を経過した日（特定取締役、特定監査役及び会計監査人の間で合意により定めた日がある場合にあっては、その日）
- (iii) financial audit reports on consolidated financial statements: the day on which four weeks have passed from the day on which all of the relevant consolidated financial statements were received (if there is a day determined through agreement between the specified directors, specified company auditors, and financial auditor, that day).
- 2 計算関係書類については、特定監査役及び特定取締役が前項の規定による会計監査報告の内容の通知を受けた日に、会計監査人の監査を受けたものとする。
- (2) Accounting documents are deemed to have been audited by financial auditor on the day on which the notice of the contents of a financial audit report pursuant to the provisions of the preceding paragraph has been received by the specified company auditors and specified directors.
- 3 前項の規定にかかわらず、会計監査人が第一項の規定により通知をすべき日までに同項の規定による会計監査報告の内容の通知をしない場合には、当該通知をすべき日に、計算関係書類については、会計監査人の監査を受けたものとみなす。
- (3) Notwithstanding the provisions of the preceding paragraph, if the financial auditor has not given notice of the contents of a financial audit report pursuant to the provisions of paragraph (1) by the day on which notice was to be made pursuant to the provisions of the same paragraph, that day on which notice was to be made is deemed to be that on which the accounting documents were audited by the financial auditor.
- 4 第一項及び第二項に規定する「特定取締役」とは、次の各号に掲げる場合の区分に応じ、当該各号に定める者（当該株式会社が会計参与設置会社である場合にあっては、当該各号に定める者及び会計参与）をいう（第百三十二条において同じ。）。
- (4) The term "specified directors" prescribed in paragraph (1) and paragraph (2) means the persons as provided in the following items (if the relevant stock company is a company with accounting advisor, the persons as provided respectively therein and accounting advisor) in accordance with the categories of cases listed therein (the same applies in Article 132):
- 一 第一項の規定による通知を受ける者を定めた場合 当該通知を受ける者として定められた者
- (i) cases where persons who are to receive notice pursuant to the provisions of paragraph (1) have been determined: the persons determined as the persons who are to receive the notice;
- 二 前号に掲げる場合以外の場合 監査を受けるべき計算関係書類の作成に関する職務を行った取締役及び執行役
- (ii) cases other than that listed in the preceding item: directors and executive



officers who performed duties related to the preparation of accounting documents that were to be audited.

5 第一項及び第二項に規定する「特定監査役」とは、次の各号に掲げる株式会社の区分に応じ、当該各号に定める者とする（以下この章において同じ。）。

(5) The "specified company auditors" prescribed in paragraph (1) and paragraph (2) is the persons as provided in the following items in accordance with the categories of stock company listed therein (the same applies hereinafter in this Chapter):

一 監査役設置会社（監査役会設置会社を除く。） 次のイからハまでに掲げる場合の区分に応じ、当該イからハまでに定める者

(i) company with company auditor (excluding companies with board of company auditors): the persons as provided in the following items (a) through (c) in accordance with the categories of cases listed therein:

イ 二以上の監査役が存する場合において、第一項の規定による会計監査報告の内容の通知を受ける監査役を定めたとき 当該通知を受ける監査役として定められた監査役

(a) where there are two or more company auditors and when it has been decided which company auditor is to receive notice of the contents of a financial audit report pursuant to the provisions of paragraph (1): the company auditor determined as the company auditor who is to receive notice;

ロ 二以上の監査役が存する場合において、第一項の規定による会計監査報告の内容の通知を受ける監査役を定めていないとき 全ての監査役

(b) cases where there are two or more company auditors and when it has not been decided which company auditor is to receive notice of the contents of a financial audit report pursuant to the provisions of paragraph (1): all of the company auditors;

ハ イ又はロに掲げる場合以外の場合 監査役

(c) cases other than those listed in (a) or (b): a company auditor;

二 監査役会設置会社 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者

(ii) company with board of company auditors: the persons as provided in the following items (a) or (b) in accordance with the categories of cases listed therein:

イ 監査役会が第一項の規定による会計監査報告の内容の通知を受ける監査役を定めた場合 当該通知を受ける監査役として定められた監査役

(a) cases where the board of company auditors has decided which company auditor is to receive notice of the contents of a financial audit report pursuant to the provisions of paragraph (1): the company auditor decided as the company auditor who is to receive notice;

ロ イに掲げる場合以外の場合 全ての監査役

- (b) cases other than that listed in (a): all of the company auditors;
- 三 監査等委員会設置会社 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者
- (iii) company with an audit and supervisory committee: the persons as provided in (a) or (b) below in accordance with the categories of cases listed therein:
- イ 監査等委員会が第一項の規定による会計監査報告の内容の通知を受ける監査等委員を定めた場合 当該通知を受ける監査等委員として定められた監査等委員
- (a) cases where the audit and supervisory committee has decided an audit and supervisory committee member who is to receive notice of the contents of a financial audit report pursuant to the provisions of paragraph (1): the audit and supervisory committee member decided as the audit and supervisory committee member who is to receive notice;
- ロ イに掲げる場合以外の場合 監査等委員のうちいずれかの者
- (b) cases other than that listed in (a): any person from among the audit and supervisory committee members;
- 四 指名委員会等設置会社 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める者
- (iv) company with a nominating committee, etc.: the persons as provided in (a) or (b) below in accordance with the categories of cases listed therein:
- イ 監査委員会が第一項の規定による会計監査報告の内容の通知を受ける監査委員を定めた場合 当該通知を受ける監査委員として定められた監査委員
- (a) cases where the audit committee has decided an audit committee member who is to receive notice of the contents of a financial audit report pursuant to the provisions of paragraph (1): the audit committee member decided as the audit committee member who is to receive notice;
- ロ イに掲げる場合以外の場合 監査委員のうちいずれかの者
- (b) cases other than that listed in (a): any person from among the audit committee members.

(会計監査人の職務の遂行に関する事項)

**(Matters Related to the Performance of Duties of Financial Auditors)**

第百三十一条 会計監査人は、前条第一項の規定による特定監査役に対する会計監査報告の内容の通知に際して、当該会計監査人についての次に掲げる事項（当該事項に係る定めがない場合にあつては、当該事項を定めていない旨）を通知しなければならない。ただし、全ての監査役（監査等委員会設置会社にあつては監査等委員会、指名委員会等設置会社にあつては監査委員会）が既に当該事項を知っている場合は、この限りでない。

Article 131 Financial auditor must give notice of the matters listed below with regard to the financial auditor, when giving notice of the contents of a financial audit report to the specified company auditors pursuant to the provisions of

paragraph (1) of the preceding Article (if the determinations pertaining to those matters have not been made, the fact that those matters have not been determined); provided, however, that this does not apply if all of the company auditors (for a company with an audit and supervisory committee, the audit and supervisory committee, and for a company with a nominating committee, etc., the audit committee) are already aware of those matters:

- 一 独立性に関する事項その他監査に関する法令及び規程の遵守に関する事項  
(i) the matters related to independence and any other matters related to the observance of laws and regulations and rules concerning audits;
- 二 監査、監査に準ずる業務及びこれらに関する業務の契約の受任及び継続の方針に関する事項  
(ii) the matters related to the policy on the undertaking and continuance of contracts for audits, business equivalent to audits and business related thereto;
- 三 会計監査人の職務の遂行が適正に行われることを確保するための体制に関するその他の事項  
(iii) any other matters related to systems for ensuring that the performance of the duties of financial auditor is being carried out correctly.

(会計監査人設置会社の監査役等の監査報告の通知期限)

(Notification Deadlines for Audit Reports by Company Auditors in Companies with Financial Auditors)

第一百三十二条 会計監査人設置会社の特定監査役は、次の各号に掲げる監査報告の区分に応じ、当該各号に定める日までに、特定取締役及び会計監査人に対し、監査報告（監査役会設置会社にあつては、第二百二十八条第一項の規定により作成した監査役会の監査報告に限る。以下この条において同じ。）の内容を通知しなければならない。

Article 132 (1) Specified company auditors in companies with financial auditor must give notice of the contents of audit reports (limited to audit reports of boards of company auditors prepared pursuant to the provisions of Article 128, paragraph (1), for companies with board of company auditors, the same applies hereinafter in this Article) to the specified directors and the financial auditor by the day as provided in the following items in accordance with the categories of audit reports listed therein:

- 一 連結計算書類以外の計算関係書類についての監査報告 次に掲げる日のいずれか遅い日  
(i) audit reports on accounting documents that are not consolidated financial statements: whichever of the days listed below is the latest:
  - イ 会計監査報告を受領した日（第三十条第三項に規定する場合にあつては、同項の規定により監査を受けたものとみなされた日。次号において同じ。）から一週間を経過した日  
(a) the day on which one week has passed from the day on which the

financial audit report was received (in the cases prescribed in Article 130, paragraph (3), the day which was deemed to be that on which the audit was carried out pursuant to the provisions of the same paragraph; the same applies in the following item);

ロ 特定取締役及び特定監査役の間で合意により定めた日があるときは、その日  
(b) when there is a day determined through agreement between the specified directors and specified company auditors, that day; or

二 連結計算書類についての監査報告 会計監査報告を受領した日から一週間を経過した日（特定取締役及び特定監査役の間で合意により定めた日がある場合にあつては、その日）

(ii) audit reports on consolidated financial statements: the day on which one week has passed from the day on which the financial audit report was received (if there is a day determined through agreement between the specified directors and specified company auditors, that day).

2 計算関係書類については、特定取締役及び会計監査人が前項の規定による監査報告の内容の通知を受けた日に、監査役（監査等委員会設置会社にあつては監査等委員会、指名委員会等設置会社にあつては監査委員会）の監査を受けたものとする。

(2) Accounting documents are deemed to have been audited by company auditors (for a company with an audit and supervisory committee, the audit and supervisory committee, and for a company with a nominating committee, etc., the audit committee) on the day on which the notice of the contents of the audit report pursuant to the provisions of the preceding paragraph was received by the specified directors and financial auditor.

3 前項の規定にかかわらず、特定監査役が第一項の規定により通知をすべき日までに同項の規定による監査報告の内容の通知をしない場合には、当該通知をすべき日に、計算関係書類については、監査役（監査等委員会設置会社にあつては監査等委員会、指名委員会等設置会社にあつては監査委員会）の監査を受けたものとみなす。

(3) Notwithstanding the provisions of the preceding paragraph, if the specified company auditors have not given notice of the contents of an audit report pursuant to the provisions of paragraph (1) by the day on which notice was to be made pursuant to the provisions of the same paragraph, that day on which notice was to be made is deemed to be that on which the accounting documents were audited by the company auditors (for a company with an audit and supervisory committee, the audit and supervisory committee, and for a company with a nominating committee, etc., the audit committee).

## 第五編 計算書類の株主への提供及び承認の特則に関する要件

### Part V Provision to Shareholders of Financial Statements, and Requirements Related to the Special Provisions on Approval of Financial Statements

#### 第一章 計算書類等の株主への提供

#### Chapter I Provision to Shareholders of Financial Statements

(計算書類等の提供)

**(Provision of Financial Statements)**

第百三十三条 法第四百三十七条の規定により株主に対して行う提供計算書類（次の各号に掲げる株式会社の区分に応じ、当該各号に定めるものをいう。以下この条において同じ。）の提供に関しては、この条に定めるところによる。

**Article 133 (1) The provision of financial statements being provided (meaning as provided in the following items in accordance with the categories of stock companies listed therein; the same applies hereinafter in this Article) to shareholders pursuant to the provisions of Article 437 of the Act is to be governed by this Article:**

一 株式会社（監査役設置会社（監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがある株式会社を含む。次号において同じ。）及び会計監査人設置会社を除く。） 計算書類

**(i) stock companies (excluding companies with company auditor (including stock companies which have provisions in their articles of incorporation restricting the scope of audits by company auditor to matters related to accounting, the same applies in the following item) and companies with financial auditor): financial statements;**

二 会計監査人設置会社以外の監査役設置会社 次に掲げるもの

**(ii) companies with company auditor other than companies with financial auditor: that which is listed below:**

イ 計算書類

**(a) financial statements;**

ロ 計算書類に係る監査役（監査役会設置会社にあつては、監査役会）の監査報告があるときは、当該監査報告（二以上の監査役が存する株式会社（監査役会設置会社を除く。）の各監査役の監査報告の内容（監査報告を作成した日を除く。）が同一である場合にあつては、一又は二以上の監査役の監査報告）

**(b) when there is an audit report by company auditor (in companies with board of company auditors, the board of company auditors) pertaining to the financial statements, that audit report (if the contents (excluding the day of preparation of the audit report) of the audit reports by each company auditor in a stock company (excluding companies with board of company auditors) which has two or more company auditors is the same, one or two or more audit reports by company auditors);**

ハ 第百二十四条第三項の規定により監査を受けたものとみなされたときは、その旨の記載又は記録をした書面又は電磁的記録

**(c) when it has been deemed that an audit has been carried out pursuant to the provisions of Article 124, paragraph (3), a document or electronic or magnetic record stating or recording that fact;**

三 会計監査人設置会社 次に掲げるもの

(iii) companies with financial auditor: that which is listed below:

イ 計算書類

(a) financial statements;

ロ 計算書類に係る会計監査報告があるときは、当該会計監査報告

(b) when there is a financial audit report pertaining to the financial statements, that financial audit report;

ハ 会計監査人が存しないとき（法第三百四十六条第四項の一時会計監査人の職務を行うべき者が存する場合を除く。）は、会計監査人が存しない旨の記載又は記録をした書面又は電磁的記録

(c) when there are no financial auditor (excluding the cases where there is a person who is to temporarily perform the duties of a financial auditor as set forth in Article 346, paragraph (4) of the Act), a document or electronic or magnetic record stating or recording that fact;

ニ 第三十条第三項の規定により監査を受けたものとみなされたときは、その旨の記載又は記録をした書面又は電磁的記録

(d) when it has been deemed that an audit has been carried out pursuant to the provisions of Article 130, paragraph (3), a document or electronic or magnetic record stating or recording that fact;

ホ 計算書類に係る監査役（監査役会設置会社にあつては監査役会、監査等委員会設置会社にあつては監査等委員会、指名委員会等設置会社にあつては監査委員会）の監査報告があるときは、当該監査報告（二以上の監査役が存する株式会社（監査役会設置会社を除く。）の各監査役の監査報告の内容（監査報告を作成した日を除く。）が同一である場合にあつては、一又は二以上の監査役の監査報告）

(e) when there is an audit report by company auditor (for a company with board of company auditors, the board of company auditors, for a company with an audit and supervisory committee, the audit and supervisory committee, and for a company with a nominating committee, etc., the audit committee) pertaining to the financial statements, that audit report (if the contents of the audit reports (excluding the day of preparation of the audit report) by each company auditor in a stock company (excluding companies with board of company auditors) which has two or more company auditors is the same, one or two or more audit reports by company auditors);

ヘ 前条第三項の規定により監査を受けたものとみなされたときは、その旨の記載又は記録をした書面又は電磁的記録

(f) when it has been deemed that an audit has been carried out pursuant to the provisions of paragraph (3) of the preceding Article, a document or electronic or magnetic record stating or recording that fact.

2 定時株主総会の招集通知（法第二百九十九条第二項又は第三項の規定による通知をいう。以下同じ。）を次の各号に掲げる方法により行う場合にあつては、提供計算書類は、当該各号に定める方法により提供しなければならない。

- (2) If notices of calling of an annual shareholders meeting (meaning the notice pursuant to the provisions of Article 299, paragraph (2) or paragraph (3) of the Act; the same applies hereinafter) are dispatched by a method listed respectively in the following items, the financial statements being provided must be provided by the method as provided therein:
- 一 書面の提供 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法
    - (i) provision of documents: the method as provided in the following item (a) or (b) in accordance with the categories of cases listed therein:
      - イ 提供計算書類が書面をもって作成されている場合 当該書面に記載された事項を記載した書面の提供
      - (a) cases where the financial statements being provided are prepared in the form of a document: the provision of other documents stating the matters stated in the relevant document;
      - ロ 提供計算書類が電磁的記録をもって作成されている場合 当該電磁的記録に記載された事項を記載した書面の提供
      - (b) cases where the financial statements being provided are prepared in the form of electronic or magnetic records: the provision of documents stating the matters recorded in the electronic or magnetic records;
  - 二 電磁的方法による提供 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法
    - (ii) provision by electronic or magnetic means: a method as provided in the following item (a) or (b) in accordance with the categories of cases listed therein:
      - イ 提供計算書類が書面をもって作成されている場合 当該書面に記載された事項の電磁的方法による提供
      - (a) cases where the financial statements being provided are prepared in the form of a document: provision by electronic or magnetic means of the matters stated in that document;
      - ロ 提供計算書類が電磁的記録をもって作成されている場合 当該電磁的記録に記載された事項の電磁的方法による提供
      - (b) cases where the financial statements being provided are prepared in the form of electronic or magnetic records: provision by electronic or magnetic means of the matters recorded in the electronic or magnetic records.
- 3 提供計算書類を提供する際には、当該事業年度より前の事業年度に係る貸借対照表、損益計算書又は株主資本等変動計算書に表示すべき事項（以下この項において「過年度事項」という。）を併せて提供することができる。この場合において、提供計算書類の提供をする時における過年度事項が会計方針の変更その他の正当な理由により当該事業年度より前の事業年度に係る定時株主総会において承認又は報告をしたものと異なるものとなっているときは、修正後の過年度事項を提供することを妨げない。
- (3) Matters that were to be presented in the balance sheet, profit and loss

statement or statements in fluctuation in shareholders' equity, etc. for a business year prior to the relevant business year (hereinafter referred to as "matters in past business year" in this paragraph) may be jointly provided with the financial statements being provided. In such cases, when the matters in past business year at the time of their provision with the financial statements being provided differ from what was approved or reported at the annual shareholders meeting for a business year prior to that business year due to a change of accounting policies or other justifiable reasons, the provision of the matters in past business year after revision is not precluded.

4 提供計算書類に表示すべき事項（株主資本等変動計算書又は個別注記表に係るものに限る。）に係る情報を、定時株主総会に係る招集通知を発出する時から定時株主総会の日から三箇月が経過する日までの間、継続して電磁的方法により株主が提供を受けることができる状態に置く措置（会社法施行規則第二百二十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置（公衆の用に供する電気通信回線に接続することにより、その記録媒体のうち自動公衆送信の用に供する部分に記録され、又は当該装置に入力される情報を自動公衆送信する機能を有する装置をいう。以下この章において同じ。）を使用する方法によって行われるものに限る。第八項において同じ。）をとる場合における第二項の規定の適用については、当該事項につき同項各号に掲げる場合の区分に応じ、当該各号に定める方法により株主に対して提供したものとみなす。ただし、この項の措置をとる旨の定款の定めがある場合に限る。

(4) With regard to the application of the provisions of paragraph (2) if measures are being taken to make information pertaining to matters that are to be presented in the financial statements being provided (limited to those pertaining to the statements in fluctuation in shareholders' equity, etc. or the tables of explanatory notes on unconsolidated financial statements) available to the shareholders continually by electronic or magnetic means (limited those, among the methods listed in Article 222, paragraph (1), item (i), (b) of the Regulations for Enforcement of the Companies Act, that work by utilizing an automatic public transmission server (meaning a server with a function that automatically transmits to the public information recorded on a part of its recording media which is for use in automatic public transmission, or information that has been input to the server, and which transmits such information through its connection to a telecommunications line for public use; the same applies hereinafter in this Chapter) connected to the internet; the same applies in paragraph (8)) from the time of release of the notices of calling of an annual shareholders meeting to the day on which three months have passed from the day of that annual shareholders meeting, those matters are deemed to have been provided to the shareholders by the methods as provided in the items of the same paragraph in accordance with the categories of cases listed therein; provided, however, that this only applies if there are provisions



in the articles of incorporation on the taking of the measures set forth in this paragraph.

5 前項の場合には、取締役は、同項の措置をとるために使用する自動公衆送信装置のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であつて、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものを株主に対して通知しなければならない。

(5) In the cases set forth in the preceding paragraph, the directors must notify the shareholders of the letters and symbols or any other code or combination thereof that are used to identify, on the internet, the part of the server that is being used for the purpose of undertaking the relevant measures from among automatic public transmission servers that are utilized for measures as set forth in that paragraph, and that allow the person to whom information is being provided to inspect the contents of the information and record the information in a computer file after directly inputting those letters, symbols, or codes into the computer the person is using.

6 第四項の規定により計算書類に表示した事項の一部が株主に対して第二項各号に定める方法により提供したものとみなされる場合において、監査役、会計監査人、監査等委員会又は監査委員会が、現に株主に対して提供された計算書類が監査報告又は会計監査報告を作成するに際して監査をした計算書類の一部であることを株主に対して通知すべき旨を取締役に請求したときは、取締役は、その旨を株主に対して通知しなければならない。

(6) If part of the matters presented in the financial statements have been deemed to have been provided to shareholders through the methods as provided in the respective items of paragraph (2) pursuant to the provisions of paragraph (4), when the company auditor, financial auditor, audit and supervisory committee, or audit committee have requested of the directors that they notify the shareholders that the financial statements actually provided to the shareholders are one part of the financial statements audited at the preparation of an audit report or financial audit report, the directors must notify the shareholders of that fact.

7 取締役は、計算書類の内容とすべき事項について、定時株主総会の招集通知を發出した日から定時株主総会の前日までの間に修正をすべき事情が生じた場合における修正後の事項を株主に周知させる方法を当該招集通知と併せて通知することができる。

(7) The directors may, if a situation, with respect to matters that are to be the contents of the financial statements, has arisen that is to be corrected in the interval from the day of release of the notice of calling of an annual shareholders meeting to the day prior to that annual shareholders meeting, jointly give notice of the notice of calling and a method that disseminates to shareholders the matter after correction.

8 第四項の規定は、提供計算書類に表示すべき事項のうち株主資本等変動計算書又は個別注記表に係るもの以外のものに係る情報についても、電磁的方法により株主が提供を受けることができる状態に置く措置をとることを妨げるものではない。

(8) The provisions of paragraph (4) do not preclude taking measures to also make information pertaining to the matters to be presented in the financial statements being provided other than those pertaining to the statements in fluctuation in shareholders' equity, etc. or the tables of explanatory notes on unconsolidated financial statements available for provision to shareholders by electronic or magnetic means.

(連結計算書類の提供)

(Provision of Consolidated Financial Statements)

第百三十四条 法第四百四十四条第六項の規定により株主に対して連結計算書類の提供をする場合において、定時株主総会の招集通知を次の各号に掲げる方法により行うときは、連結計算書類は、当該各号に定める方法により提供しなければならない。

Article 134 (1) If consolidated financial statements are provided to shareholders pursuant to the provisions of Article 444, paragraph (6) of the Act, the consolidated financial statements must be provided by the methods listed respectively in the following items, when the notice of calling of the annual shareholders meeting is given through the methods listed therein:

一 書面の提供 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法

(i) provision of documents: the method as provided in the following item (a) or

(b) in accordance with the categories of cases listed therein:

イ 連結計算書類が書面をもって作成されている場合 当該書面に記載された事項を記載した書面の提供

(a) cases where the consolidated financial statements are prepared in the form of a document: the provision of other documents stating the matters stated in the relevant document;

ロ 連結計算書類が電磁的記録をもって作成されている場合 当該電磁的記録に記載された事項を記載した書面の提供

(b) cases where the consolidated financial statements are prepared in the form of electronic or magnetic records: the provision of documents stating the matters recorded in the electronic or magnetic records;

二 電磁的方法による提供 次のイ又はロに掲げる場合の区分に応じ、当該イ又はロに定める方法

(ii) provision by electronic or magnetic means: the method as provided in the following item (a) or (b) in accordance with the categories of cases listed therein:

イ 連結計算書類が書面をもって作成されている場合 当該書面に記載された事項の電磁的方法による提供

- (a) cases where the consolidated financial statements are prepared in the form of a document: provision by electronic or magnetic means of the matters stated in the document;
- ロ 連結計算書類が電磁的記録をもって作成されている場合 当該電磁的記録に記録された事項の電磁的方法による提供
- (b) cases where the consolidated financial statements are prepared in the form of electronic or magnetic records: provision by electronic or magnetic means of the matters recorded in the electronic or magnetic records.
- 2 前項の連結計算書類に係る会計監査報告又は監査報告がある場合において、当該会計監査報告又は監査報告の内容をも株主に対して提供することを定めたときにおける同項の規定の適用については、同項第一号イ及びロ並びに第二号イ及びロ中「連結計算書類」とあるのは、「連結計算書類（当該連結計算書類に係る会計監査報告又は監査報告を含む。）」とする。
- (2) If there is a financial audit report or an audit report pertaining to the consolidated financial statements set forth in the preceding paragraph, with regard to the application of the provisions of the same paragraph if it has been determined that the contents of the financial audit report or audit report are also provided to the shareholders, the term "consolidated financial statements" in item (i), (a) and (b), and item (ii), (a) and (b) of the same paragraph is to read "consolidated financial statements (including financial audit reports and audit reports pertaining to the consolidated financial statements)".
- 3 連結計算書類を提供する際には、当該連結会計年度より前の連結会計年度に係る連結貸借対照表、連結損益計算書又は連結株主資本等変動計算書に表示すべき事項（以下この項において「過年度事項」という。）を併せて提供することができる。この場合において、連結計算書類の提供をする時における過年度事項が会計方針の変更その他の正当な理由により当該連結会計年度より前の連結会計年度に相当する事業年度に係る定時株主総会において報告をしたものと異なるものとなっているときは、修正後の過年度事項を提供することを妨げない。
- (3) When providing consolidated financial statements, matters that were to be presented in the consolidated balance sheet, consolidated profit and loss statement or consolidated statements in fluctuation in shareholders' equity, etc. for a consolidated fiscal year prior to the relevant consolidated fiscal year (hereinafter referred to as "matters in past business year" in this paragraph) may be jointly provided. In such cases, when the matters in a past business year at the time of provision of the consolidated financial statements differ from what was approved or reported at the annual shareholders meeting for a business year corresponding to the consolidated fiscal year prior to the relevant consolidated fiscal year due to a change of accounting policies or other justifiable reasons, the provision of the matters in past business year after revision is not precluded.
- 4 連結計算書類（第二項に規定する場合にあっては、当該連結計算書類に係る会計監

査報告又は監査報告を含む。)に表示すべき事項に係る情報を、定時株主総会に係る招集通知を発出する時から定時株主総会の日から三箇月が経過する日までの間、継続して電磁的方法により株主が提供を受けることができる状態に置く措置(会社法施行規則第二百二十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置を使用する方法によって行われるものに限る。)をとる場合における第一項の規定の適用については、当該事項につき同項各号に掲げる場合の区分に応じ、当該各号に定める方法により株主に対して提供したものとみなす。ただし、この項の措置をとる旨の定款の定めがある場合に限る。

(4) With regard to the application of the provisions of paragraph (1) if measures are being taken to make information pertaining to matters that are to be presented in the consolidated financial statements (including financial audit reports and audit reports pertaining to the consolidated financial statements, in the cases prescribed in paragraph (2)) available to the shareholders continually by electronic or magnetic means (limited to those, among the methods listed in Article 222, paragraph (1), item (i), (b) of the regulations for enforcement of the companies Act, that work by utilizing an automatic public transmission server connected to the internet) for the period from the time of release of the notice of calling of an annual shareholders meeting to the day on which three months have passed from the day of that annual shareholders meeting, those matters are deemed to have been provided to the shareholders by the methods as provided in the items of the same paragraph in accordance with the categories of cases listed therein; provided, however, that this only applies if there are provisions in the articles of incorporation on the taking of the measures set forth in this paragraph.

5 前項の場合には、取締役は、同項の措置をとるために使用する自動公衆送信装置のうち当該措置をとるための用に供する部分をインターネットにおいて識別するための文字、記号その他の符号又はこれらの結合であって、情報の提供を受ける者がその使用に係る電子計算機に入力することによって当該情報の内容を閲覧し、当該電子計算機に備えられたファイルに当該情報を記録することができるものを株主に対して通知しなければならない。

(5) In the cases set forth in the preceding paragraph, the directors must notify the shareholders of the letters and symbols or any other code or combination thereof that is used to identify, on the internet, the part of the server that is being used for the purpose of undertaking the relevant measures from among automatic public transmission servers that are utilized for measures as set forth in that paragraph, and that allow the person to whom information is being provided to inspect the contents of the information and record the information in a computer file after directly inputting those letters, symbols, or codes into the computer the person is using.

6 第四項の規定により連結計算書類に表示した事項の一部が株主に対して第一項各号に定める方法により提供したものとみなされた場合において、監査役、会計監査人、

監査等委員会又は監査委員会が、現に株主に対して提供された連結計算書類が監査報告又は会計監査報告を作成するに際して監査をした連結計算書類の一部であることを株主に対して通知すべき旨を取締役に請求したときは、取締役は、その旨を株主に対して通知しなければならない。

(6) If part of the matters presented in the consolidated financial statements have been deemed to have been provided to shareholders through the methods as provided respectively in the items of paragraph (1) pursuant to the provisions of paragraph (4), when the company auditor, financial auditor, audit and supervisory committee, or audit committee have requested of the directors that they notify the shareholders that the consolidated financial statements actually provided to the shareholders are one part of the consolidated financial statements audited at the preparation of an audit report or financial audit report, the directors must notify the shareholders of that fact.

7 取締役は、連結計算書類の内容とすべき事項について、定時株主総会の招集通知を発出した日から定時株主総会の前日までの間に修正をすべき事情が生じた場合における修正後の事項を株主に周知させる方法を当該招集通知と併せて通知することができる。

(7) The directors may, if a situation, with respect to matters that are to be the contents of the consolidated financial statements, has arisen that is to be corrected in the interval from the day of release of the notice of calling of an annual shareholders meeting to the day prior to that annual shareholders meeting, jointly give notice of the notice of calling and a method that disseminates to shareholders the matter after correction.

## 第二章 計算書類等の承認の特則に関する要件

### Chapter II Requirements Related to the Special Provisions on Approval of Financial Statements

第百三十五条 法第四百三十九条及び第四百四十一条第四項（以下この条において「承認特則規定」という。）に規定する法務省令で定める要件は、次の各号（監査役設置会社であつて監査役会設置会社でない株式会社にあつては、第三号を除く。）のいずれにも該当することとする。

Article 135 The requirements prescribed by Ministry of Justice Order, as mentioned in Article 439 and Article 441, paragraph (4) of the Act (hereinafter referred to as "special provisions on approval" in this Article), are to meet all of the following requirements (excluding item (iii) in stock companies that are companies with company auditor but not companies with board of auditors):

一 承認特則規定に規定する計算関係書類についての会計監査報告の内容に第二百二十六条第一項第二号イに定める事項（当該計算関係書類が臨時計算書類である場合にあっては、当該事項に相当する事項を含む。）が含まれていること。

(i) that the matters as provided in Article 126, paragraph (1), item (ii), (a) (if

the relevant accounting documents are provisional financial statements, including matters corresponding to those matters) are included in the contents of financial audit reports on the accounting documents prescribed in the special provisions on Approval;

二 前号の会計監査報告に係る監査役、監査役会、監査等委員会又は監査委員会の監査報告（監査役会設置会社にあつては、第二百二十八条第一項の規定により作成した監査役会の監査報告に限る。）の内容として会計監査人の監査の方法又は結果を相当でないと認める意見がないこと。

(ii) that there is no opinion finding a lack of suitability in the methods or results of an audit by financial auditor that forms the contents of an audit report by company auditors, board of company auditors, audit and supervisory committee, or audit committee (for companies with board of company auditors, limited to an audit report by board of company auditors prepared pursuant to the provisions of Article 128, paragraph (1)) pertaining to the financial audit report set forth in the preceding item;

三 第二百二十八条第二項後段、第二百二十八条の二第一項後段又は第二百二十九条第一項後段の規定により第一号の会計監査報告に係る監査役会、監査等委員会又は監査委員会の監査報告に付記された内容が前号の意見でないこと。

(iii) that the contents of supplementary notes attached to an audit report by board of company auditors, audit and supervisory committee, or audit committee pertaining to the financial audit report set forth in item (i) pursuant to the provisions of the second sentence of paragraph (2) of Article 128, the second sentence of Article 128-2, paragraph (1), or the second sentence of paragraph (1) of Article 129, are not the opinion set forth in the preceding item;

四 承認特則規定に規定する計算関係書類が第三百三十二条第三項の規定により監査を受けたものとみなされたものでないこと。

(iv) that it is not deemed that accounting documents prescribed in the special provisions on approval have been audited pursuant to the provisions of Article 132, paragraph (3);

五 取締役会を設置していること。

(v) that a board of directors has been established.

## 第六編 計算書類の公告等

### Part VI Public Notice of Financial Statements

#### 第一章 計算書類の公告

#### Chapter I Public Notice of Financial Statements

第三百三十六条 株式会社が法第四百四十条第一項の規定による公告（同条第三項の規定による措置を含む。以下この項において同じ。）をする場合には、次に掲げる事項を当該公告において明らかにしなければならない。この場合において、第一号から第七

号に掲げる事項は、当該事業年度に係る個別注記表に表示した注記に限るものとする。

Article 136 (1) If a stock company provides public notice pursuant to the provisions of Article 440, paragraph (1) of the Act (including measures pursuant to the provisions of paragraph (3) of the same Article; the same applies hereinafter in this paragraph), it must make known the following matters in the public notice; in such cases, the matters listed in item (i) through item (vii) are to be limited to notes presented in the tables of explanatory notes on unconsolidated financial statements for the relevant business year:

一 継続企業の前提に関する注記

(i) explanatory notes on the going concern assumption;

二 重要な会計方針に係る事項に関する注記

(ii) explanatory notes on important matters pertaining to accounting policies;

三 貸借対照表に関する注記

(iii) explanatory notes on the balance sheet;

四 税効果会計に関する注記

(iv) explanatory notes on tax effect accounting;

五 関連当事者との取引に関する注記

(v) explanatory notes on transactions with affiliated parties;

六 一株当たり情報に関する注記

(vi) explanatory notes on per share information;

七 重要な後発事象に関する注記

(vii) explanatory notes on important subsequent events;

八 当期純損益金額

(viii) the amount of net profit or loss for the current period.

2 株式会社が法第四百四十条第一項の規定により損益計算書の公告をする場合における前項の規定の適用については、同項中「次に」とあるのは、「第一号から第七号までに」とする。

(2) If a stock company provides public notice of its profit and loss statement pursuant to the provisions of Article 440, paragraph (1) of the Act, with regard to the application of the provisions of the preceding paragraph, the term "the following matters" in the same paragraph is to read as "the matters listed in item (i) through item (vii)".

3 前項の規定は、株式会社が損益計算書の内容である情報について法第四百四十条第三項に規定する措置をとる場合について準用する。

(3) The provisions of the preceding paragraph apply mutatis mutandis if a stock company takes the measures prescribed in Article 440, paragraph (3) of the Act with regard to information contained in the profit and loss statement.

## 第二章 計算書類の要旨の公告

### Chapter II Public Notice of Summaries of Financial Statements

## 第一節 総則

### Section 1 General Provisions

第百三十七条 法第四百四十条第二項の規定により貸借対照表の要旨又は損益計算書の要旨を公告する場合における貸借対照表の要旨及び損益計算書の要旨については、この章の定めるところによる。

Article 137 The summary of a balance sheet and the summary of a profit and loss statement if public notice of the summary of a balance sheet or the summary of a profit and loss statement is made pursuant to the provisions of Article 440, paragraph (2) of the Act are to be governed by this Chapter.

## 第二節 貸借対照表の要旨

### Section 2 Balance Sheet Summaries

(貸借対照表の要旨の区分)

(Categories in the Summary of Balance Sheet)

第百三十八条 貸借対照表の要旨は、次に掲げる部に区分しなければならない。

Article 138 The summary of a balance sheet must be categorized into the sections listed below:

- 一 資産
- (i) assets;
- 二 負債
- (ii) liabilities;
- 三 純資産
- (iii) net assets.

(資産の部)

(Section on Assets)

第百三十九条 資産の部は、次に掲げる項目に区分しなければならない。

Article 139 (1) The section on assets must be categorized into the entries listed below:

- 一 流動資産
- (i) current assets;
- 二 固定資産
- (ii) fixed assets;
- 三 繰延資産
- (iii) deferred assets.

2 資産の部の各項目は、適当な項目に細分することができる。

(2) Each entry in the section on assets may be subdivided into appropriate entries.

3 公開会社の貸借対照表の要旨における固定資産に係る項目は、次に掲げる項目に区



分しなければならない。

(3) The entries pertaining to fixed assets in the summary of the balance sheet of a public company must be categorized into the entries listed below:

一 有形固定資産

(i) tangible fixed assets;

二 無形固定資産

(ii) intangible fixed assets;

三 投資その他の資産

(iii) investments and other assets.

4 公開会社の貸借対照表の要旨における資産の部の各項目は、公開会社の財産の状態を明らかにするため重要な適宜の項目に細分しなければならない。

(4) Each entry in the section on Assets in the summary of the balance sheet of a public company must be subdivided into important suitable entries for the purposes of making clear the status of the property of the public company.

5 資産の部の各項目は、当該項目に係る資産を示す適当な名称を付さなければならない。

(5) Each entry in the section on assets must have an appropriate title given which indicates the asset pertaining to the entry.

(負債の部)

(Section on Liabilities)

第百四十条 負債の部は、次に掲げる項目に区分しなければならない。

Article 140 (1) The section on liabilities must be categorized into the entries listed below:

一 流動負債

(i) current liabilities;

二 固定負債

(ii) fixed liabilities.

2 負債に係る引当金がある場合には、当該引当金については、引当金ごとに、他の負債と区分しなければならない。

(2) If there are allowances pertaining to liabilities, the allowances must be separately categorized from any other liabilities.

3 負債の部の各項目は、適当な項目に細分することができる。

(3) Each entry in the section on liabilities may be subdivided into appropriate entries.

4 公開会社の貸借対照表の要旨における負債の部の各項目は、公開会社の財産の状態を明らかにするため重要な適宜の項目に細分しなければならない。

(4) Each entry in the section on liabilities in the summary of the balance sheet of a public company must be subdivided into important suitable entries for the purposes of making clear the status of the property of the public company.

5 負債の部の各項目は、当該項目に係る負債を示す適当な名称を付さなければならない。

い。

(5) Each entry in the section on liabilities must have an appropriate title given to it which displays the liability pertaining to the entry.

(純資産の部)

(Section on Net Assets)

第百四十一条 純資産の部は、次に掲げる項目に区分しなければならない。

Article 141 (1) The section on net assets must be categorized into the entries listed below:

一 株主資本

(i) shareholder equity;

二 評価・換算差額等

(ii) valuation and translation differences;

三 新株予約権

(iii) share options.

2 株主資本に係る項目は、次に掲げる項目に区分しなければならない。この場合において、第五号に掲げる項目は、控除項目とする。

(2) The entries pertaining to shareholder equity must be categorized into the entries listed below; in such cases, the entry listed in item (v) is a deduction:

一 資本金

(i) stated capital;

二 新株式申込証拠金

(ii) deposits for subscriptions to shares;

三 資本剰余金

(iii) capital surplus;

四 利益剰余金

(iv) retained earnings;

五 自己株式

(v) treasury shares;

六 自己株式申込証拠金

(vi) deposits for subscriptions to treasury shares.

3 資本剰余金に係る項目は、次に掲げる項目に区分しなければならない。

(3) The entries pertaining to capital surplus must be categorized into the entries listed below:

一 資本準備金

(i) capital reserves;

二 その他資本剰余金

(ii) other capital surplus.

4 利益剰余金に係る項目は、次に掲げる項目に区分しなければならない。

(4) The entries pertaining to retained earnings must be categorized into the entries listed below:

- 一 利益準備金
  - (i) retained earnings reserves;
  - 二 その他利益剰余金
  - (ii) other retained earnings.
- 5 第三項第二号及び前項第二号に掲げる項目は、適当な名称を付した項目に細分することができる。
- (5) The entries listed in item (ii) of paragraph (3) and item (ii) of the preceding paragraph may be subdivided into entries with appropriate titles.
- 6 評価・換算差額等に係る項目は、次に掲げる項目その他適当な名称を付した項目に細分しなければならない。
- (6) The entries pertaining to valuation and translation differences must be subdivided into the following entries and any other entries with appropriate titles:
- 一 その他有価証券評価差額金
  - (i) other securities valuation difference;
  - 二 繰延ヘッジ損益
  - (ii) deferred gains or losses on hedges;
  - 三 土地再評価差額金
  - (iii) land revaluation difference.

(貸借対照表の要旨への付記事項)

(Supplementary Matters to Be Appended to the Summary of a Balance Sheet)

第百四十二条 貸借対照表の要旨には、当期純損益金額を付記しなければならない。ただし、法第四百四十条第二項の規定により損益計算書の要旨を公告する場合は、この限りでない。

Article 142 The amount of net profit or loss for the current period must be attached as supplementary notes to the summary of a balance sheet; provided, however, that this does not apply if public notice is given of the summary of a profit and loss statement pursuant to the provisions of Article 440, paragraph (2) of the Act.

### 第三節 損益計算書の要旨

#### Section 3 Summaries of Profit and Loss Statements

第百四十三条 損益計算書の要旨は、次に掲げる項目に区分しなければならない。

Article 143 (1) The summary of a profit and loss statement must be categorized into the entries listed below:

- 一 売上高
- (i) net sales;
- 二 売上原価
- (ii) cost of sales;

三 売上総利益金額又は売上総損失金額

(iii) the amount of gross profit or the amount of gross loss;

四 販売費及び一般管理費

(iv) selling expenses, and general and administrative expenses;

五 営業外収益

(v) non-operating revenues;

六 営業外費用

(vi) non-operating expenses;

七 特別利益

(vii) special profits;

八 特別損失

(viii) special losses.

2 前項の規定にかかわらず、同項第五号又は第六号に掲げる項目の額が重要でないときは、これらの項目を区分せず、その差額を営業外損益として区分することができる。

(2) Notwithstanding the provisions of the preceding paragraph, when the amounts in the entries listed in item (v) or item (vi) of the same paragraph are not important, those entries may not be categorized, and any difference may be categorized as non-operating profit and loss.

3 第一項の規定にかかわらず、同項第七号又は第八号に掲げる項目の額が重要でないときは、これらの項目を区分せず、その差額を特別損益として区分することができる。

(3) Notwithstanding the provisions of paragraph (1), when the amounts in the entries listed in item (vii) or item (viii) of the same paragraph are not important, those entries may not be categorized, and any difference may be categorized as special profit and loss.

4 損益計算書の要旨の各項目は、適当な項目に細分することができる。

(4) Each entry in the summary of a profit and loss statement may be subdivided into appropriate entries.

5 損益計算書の要旨の各項目は、株式会社の損益の状態を明らかにするため必要があるときは、重要な適宜の項目に細分しなければならない。

(5) Each entry in the summary of a profit and loss statement must be subdivided into important suitable entries, when necessary for the purposes of making clear the status of the profit and loss of the stock company.

6 損益計算書の要旨の各項目は、当該項目に係る利益又は損失を示す適当な名称を付さなければならない。

(6) Each entry in the summary of a profit and loss statement must have an appropriate title given to it that displays the profit or loss pertaining to the entry.

7 次の各号に掲げる額が存する場合には、当該額は、当該各号に定めるものとして表示しなければならない。ただし、次の各号に掲げる額（第九号及び第十号に掲げる額を除く。）が零未満である場合は、零から当該額を減じて得た額を当該各号に定めるものとして表示しなければならない。

- (7) If the amounts listed respectively in the following items exist, those amounts must be presented as that which is as provided therein; provided, however, that if an amount listed respectively in the following items (except amounts listed in item (ix) and item (x)) is less than zero, the amount obtained by subtracting the relevant amount from zero must be presented as that which is as provided therein:
- 一 売上総損益金額（零以上の額に限る。） 売上総利益金額  
(i) the amount of gross profit and loss (limited to amounts equal to or greater than zero): the amount of gross profit;
  - 二 売上総損益金額（零未満の額に限る。） 売上総損失金額  
(ii) the amount of gross profit and loss (limited to amounts less than zero): the amount of gross loss;
  - 三 営業損益金額（零以上の額に限る。） 営業利益金額  
(iii) the amount of operating profit and loss (limited to amounts equal to or greater than zero): the amount of operating profit;
  - 四 営業損益金額（零未満の額に限る。） 営業損失金額  
(iv) the amount of operating profit and loss (limited to amounts less than zero): the amount of operating loss;
  - 五 経常損益金額（零以上の額に限る。） 経常利益金額  
(v) the amount of ordinary profit and loss (limited to amounts equal to or greater than zero): the amount of ordinary profit;
  - 六 経常損益金額（零未満の額に限る。） 経常損失金額  
(vi) the amount of ordinary profit and loss (limited to amounts less than zero): the amount of ordinary loss;
  - 七 税引前当期純損益金額（零以上の額に限る。） 税引前当期純利益金額  
(vii) the amount of net profit and loss before taxation (limited to amounts equal to or greater than zero): the amount of net profit before taxation;
  - 八 税引前当期純損益金額（零未満の額に限る。） 税引前当期純損失金額  
(viii) the amount of net profit and loss before taxation (limited to amounts less than zero): the amount of net loss before taxation;
  - 九 当該事業年度に係る法人税等 その内容を示す名称を付した項目  
(ix) corporation tax, etc. for the relevant business year: an entry with a title indicating that content;
  - 十 法人税等調整額 その内容を示す名称を付した項目  
(x) the amount of corporation tax adjustment: an entry with a title indicating that content;
  - 十一 当期純損益金額（零以上の額に限る。） 当期純利益金額  
(xi) the amount of net profit or loss for the current period (limited to amounts equal to or greater than zero): the amount of net profit for the current period;
  - 十二 当期純損益金額（零未満の額に限る。） 当期純損失金額  
(xii) the amount of net profit or loss for the current period (limited to amounts

less than zero): the amount of net loss for the current period.

#### 第四節 雑則

#### Section 4 Miscellaneous Provisions

(金額の表示の単位)

(Measurement Units for Presentation of Amounts)

第百四十四条 貸借対照表の要旨又は損益計算書の要旨に係る事項の金額は、百万円単位又は十億円単位をもって表示するものとする。

Article 144 (1) Amounts for matters pertaining to the summary of a balance sheet or the summary of a profit and loss statement are to be presented in units of 1,000,000 yen or 1,000,000,000 yen.

2 前項の規定にかかわらず、株式会社の財産又は損益の状態を的確に判断することができなくなるおそれがある場合には、貸借対照表の要旨又は損益計算書の要旨に係る事項の金額は、適切な単位をもって表示しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, if there is the risk that it will become impossible to precisely judge the state of the property or the profit and loss of a stock company, amounts for matters pertaining to the summary of a balance sheet or the summary of a profit and loss statement must be presented in appropriate units.

(表示言語)

(Language of Presentation)

第百四十五条 貸借対照表の要旨又は損益計算書の要旨は、日本語をもって表示するものとする。ただし、その他の言語をもって表示することが不当でない場合は、この限りでない。

Article 145 The summary of a balance sheet and the summary of a profit and loss statement are to be presented in Japanese; provided, however, that this does not apply if presentation in another language is not unreasonable.

(別記事業)

(Appendix-Listed Business)

第百四十六条 別記事業会社が公告すべき貸借対照表の要旨又は損益計算書の要旨において表示すべき事項については、当該別記事業会社の財産及び損益の状態を明らかにするために必要かつ適切である場合においては、前二節の規定にかかわらず、適切な部又は項目に分けて表示することができる。

Article 146 With regard to matters that are to be presented in the summary of a balance sheet or the summary of a profit and loss statement to be given in a public notice by a company undertaking appendix-listed business, if it is necessary and appropriate for clarifying the status of the property and profits and losses of the company undertaking appendix-listed business,

notwithstanding the provisions of the preceding two Sections, this may be presented separately in the appropriate sections or entries.

### 第三章 雑則

#### Chapter III Miscellaneous Provisions

(貸借対照表等の電磁的方法による公開の方法)

(Method of Disclosure of Balance Sheets Through Electronic or Magnetic Means)

第四百七十七条 法第四百四十条第三項の規定による措置は、会社法施行規則第二百二十二条第一項第一号ロに掲げる方法のうち、インターネットに接続された自動公衆送信装置（公衆の用に供する電気通信回線に接続することにより、その記録媒体のうち自動公衆送信の用に供する部分に記録され、又は当該装置に入力される情報を自動公衆送信する機能を有する装置をいう。）を使用する方法によって行わなければならない。

Article 147 Measures taken pursuant to the provisions of Article 440, paragraph (3) of the Act must be done through, among the methods listed in Article 222, paragraph (1), item (i), (b) of the Regulations for Enforcement of the Companies Act, a method that utilizes an automatic public transmission server (meaning a server with a function that automatically transmits to the public information recorded on a part of its recording media which is for use in automatic public transmission, or information that has been input to the server, and which transmits such information through its connection to a telecommunications line for public use) connected to the internet.

(不適正意見がある場合等における公告事項)

(Matters Given by Public Notice If There Is an Adverse Opinion)

第四百八十八条 次の各号のいずれかに該当する場合において、会計監査人設置会社が法第四百四十条第一項又は第二項の規定による公告（同条第三項に規定する措置を含む。以下この条において同じ。）をするとき、当該各号に定める事項を当該公告において明らかにしなければならない。

Article 148 In cases falling under any of the items listed below, when a company with financial auditor gives public notice pursuant to the provisions of Article 440, paragraph (1) or paragraph (2) of the Act (including the measures prescribed in paragraph (3) of the same Article, hereinafter the same applies in this Article), the matters as provided respectively in each relevant item must be clarified in the public notice:

一 会計監査人が存しない場合（法第三百四十六条第四項の一時会計監査人の職務を行うべき者が存する場合を除く。） 会計監査人が存しない旨

(i) cases where there are no financial auditor (excluding cases where there is a person temporarily performing the duties of a financial auditor as set forth in Article 346, paragraph (4) of the Act): the fact that there are no financial

auditor;

二 第三百三十条第三項の規定により監査を受けたものとみなされた場合 その旨

(ii) cases where it has been deemed that an audit has been carried out

pursuant to the provisions of Article 130, paragraph (3): that fact;

三 当該公告に係る計算書類についての会計監査報告に不適正意見がある場合 その旨

(iii) cases where there is an adverse opinion in the financial audit report

regarding the financial statements pertaining to the public notice: that fact;

四 当該公告に係る計算書類についての会計監査報告が第二百二十六条第一項第三号に掲げる事項を内容としているものである場合 その旨

(iv) cases where the matters listed in Article 126, paragraph (1), item (iii) are contained in the financial audit report regarding the financial statements pertaining to the public notice: that fact.

## 第七編 株式会社の計算に係る計数等に関する事項

### Part VII Matters Related to Figures in Accounting for Stock Companies

#### 第一章 株式会社の剰余金の額

##### Chapter I Amount of Surplus in a Stock Company

(最終事業年度の末日における控除額)

(Amount of Deductions on the Last Day of the Most Recent Business Year)

第四百九条 法第四百四十六条第一号ホに規定する法務省令で定める各勘定科目に計上した額の合計額は、第一号に掲げる額から第二号から第四号までに掲げる額の合計額を減じて得た額とする。

Article 149 The sum of the amounts recorded under each account title prescribed by Ministry of Justice Order, as mentioned in Article 446, item (i), (e) of the Act, is the amount obtained by subtracting the sum of the amounts listed in item (ii) through item (iv) from the amount listed in item (i):

一 法第四百四十六条第一号イ及びロに掲げる額の合計額

(i) the sum of the amounts listed in Article 446, item (i), (a) and (b) of the Act;

二 法第四百四十六条第一号ハ及びニに掲げる額の合計額

(ii) the sum of the amounts listed in Article 446, item (i), (c) and (d) of the Act;

三 その他資本剰余金の額

(iii) the amount of other capital surplus;

四 その他利益剰余金の額

(iv) the amount of other retained earnings.

(最終事業年度の末日後に生ずる控除額)

(Amount of Deductions Arising after the Last Day of the Most Recent Business Year)

第五十条 法第四百四十六条第七号に規定する法務省令で定める各勘定科目に計上し



た額の合計額は、第一号から第四号までに掲げる額の合計額から第五号及び第六号に掲げる額の合計額を減じて得た額とする。

Article 150 (1) The sum of the amounts recorded under each account title prescribed by Ministry of Justice Order, as mentioned in Article 446, item (vii) of the Act, is the amount obtained by subtracting the sum of the amounts listed in item (v) and item (vi) from the sum of the amounts listed in item (i) through item (iv):

一 最終事業年度の末日後に剰余金の額を減少して資本金の額又は準備金の額を増加した場合における当該減少額

(i) the amount of the relevant reduction if the amount of stated capital or the amount of reserves is increased by reducing the amount of surplus after the last day of the most recent business year;

二 最終事業年度の末日後に剰余金の配当をした場合における第二十三条第一号ロ及び第二号ロに掲げる額

(ii) the amounts listed in Article 23, item (i), (b) and item (ii), (b) if dividends from surplus are paid after the last day of the most recent business year;

三 最終事業年度の末日後に株式会社が吸収型再編受入行為に際して処分する自己株式に係る法第四百四十六条第二号に掲げる額

(iii) the amount listed in Article 446, item (ii) of the Act pertaining to treasury shares disposed of by a stock company at the performance of an act of acceptance related to absorption-type restructuring after the last day of the most recent business year;

四 最終事業年度の末日後に株式会社が吸収分割会社又は新設分割会社となる吸収分割又は新設分割に際して剰余金の額を減少した場合における当該減少額

(iv) the amount of the relevant reduction if the amount of surplus is reduced at absorption-type company split or Incorporation-type company split by a stock company that is to become a company splitting in an absorption-type split or a company splitting in an incorporation-type split after the last day of the most recent business year;

五 最終事業年度の末日後に株式会社が吸収型再編受入行為をした場合における当該吸収型再編受入行為に係る次に掲げる額の合計額

(v) the sum of the amounts listed below pertaining to acts of acceptance related to absorption-type restructuring if a stock company performs the acts of acceptance related to absorption-type restructuring after the last day of the most recent business year:

イ 当該吸収型再編後の当該株式会社のその他資本剰余金の額から当該吸収型再編の直前の当該株式会社のその他資本剰余金の額を減じて得た額

(a) the amount obtained by subtracting the amount of other capital surplus of the stock company immediately prior to the relevant absorption-type restructuring from the amount of other capital surplus of the stock company after the relevant absorption-type restructuring;

当該吸収型再編後の当該株式会社のその他利益剰余金の額から当該吸収型再編の直前の当該株式会社のその他利益剰余金の額を減じて得た額

(b) the amount obtained by subtracting the amount of other retained earnings of the stock company immediately prior to the relevant absorption-type restructuring from the amount of other retained earnings of the stock company after the relevant absorption-type restructuring;

六 最終事業年度の末日後に第二十一条の規定により増加したその他資本剰余金の額  
(vi) the amount of other capital surplus increased pursuant to the provisions of Article 21 after the last day of the most recent business year.

2 前項の規定にかかわらず、最終事業年度のない株式会社における法第四百四十六条第七号に規定する法務省令で定める各勘定科目に計上した額の合計額は、第一号から第五号までに掲げる額の合計額から第六号から第十二号までに掲げる額の合計額を減じて得た額とする。

(2) Notwithstanding the provisions of the preceding paragraph, the sum of the amounts recorded under each account title prescribed by Ministry of Justice Order, as mentioned in Article 446, item (vii) of the Act, in a stock company which does not have a most recent business year is the amount obtained by subtracting the sum of the amounts listed in item (vi) through item (xii) from the sum of the amounts listed in item (i) through item (v):

一 成立の日（法以外の法令により株式会社となったものにあつては、当該株式会社が株式会社となった日。以下この項において同じ。）後に法第一百七十八条第一項の規定により自己株式の消却をした場合における当該自己株式の帳簿価額

(i) the book value of treasury shares if the treasury shares are cancelled pursuant to the provisions of Article 178, paragraph (1) of the Act after the day of formation (for that which has become a stock company pursuant to laws and regulations other than the Act, the day on which the stock company became a stock company; the same applies hereinafter in this paragraph);

二 成立の日後に剰余金の配当をした場合における当該剰余金の配当に係る法第四百四十六条第六号に掲げる額

(ii) the amounts listed in Article 446, item (vi) of the Act pertaining to the payment of dividends from surplus if the dividends from surplus are paid after the day of formation;

三 成立の日後に剰余金の額を減少して資本金の額又は準備金の額を増加した場合における当該減少額

(iii) the amount of the relevant reduction if the amount of stated capital or the amount of reserves is increased by reducing the amount of surplus after the day of formation;

四 成立の日後に剰余金の配当をした場合における第二十三条第一号ロ及び第二号ロに掲げる額

(iv) the amounts listed in Article 23, item (i), (b) and item (ii), (b) if dividends from surplus are paid after the day of formation;

- 五 成立の日後に株式会社が吸収分割会社又は新設分割会社となる吸収分割又は新設分割に際して剰余金の額を減少した場合における当該減少額
- (v) the amount of the relevant reduction if the amount of surplus is reduced at absorption-type company split or incorporation-type company split by a stock company that is to become a company splitting in an absorption-type split or a company splitting in an incorporation-type split after the day of formation;
- 六 成立の日におけるその他資本剰余金の額
- (vi) the amount of other capital surplus on the day of formation;
- 七 成立の日におけるその他利益剰余金の額
- (vii) the amount of other retained earnings on the day of formation;
- 八 成立の日後に自己株式の処分をした場合（吸収型再編受入行為に際して自己株式の処分をした場合を除く。）における当該自己株式の対価の額から当該自己株式の帳簿価額を減じて得た額
- (viii) the amount obtained by subtracting the book value of the relevant treasury shares from the amount of consideration for the relevant treasury shares if treasury shares are disposed of after the day of formation (excluding the cases where treasury shares are disposed of at the performance of an act of acceptance related to absorption-type restructuring);
- 九 成立の日後に資本金の額の減少をした場合における当該減少額（法第四百四十七条第一項第二号の額を除く。）
- (ix) the amount of the relevant reduction if the amount of stated capital is reduced after the day of formation (excluding the amount set forth in Article 447, paragraph (1), item (ii) of the Act);
- 十 成立の日後に準備金の額の減少をした場合における当該減少額（法第四百四十八条第一項第二号の額を除く。）
- (x) the amount of the relevant reduction if the amount of reserves is reduced after the day of formation (excluding the amount set forth in Article 448, paragraph (1), item (ii) of the Act);
- 十一 成立の日後に株式会社が吸収型再編受入行為をした場合における当該吸収型再編に係る次に掲げる額の合計額
- (xi) the sum of the amounts listed below pertaining to the relevant absorption-type restructuring if a stock company performs acts of acceptance related to absorption-type restructuring after the day of formation:
- イ 当該吸収型再編後の当該株式会社のその他資本剰余金の額から当該吸収型再編の直前の当該株式会社のその他資本剰余金の額を減じて得た額
- (a) the amount obtained by subtracting the amount of other capital surplus of the stock company immediately prior to the relevant absorption-type restructuring from the amount of other capital surplus of the stock company after the relevant absorption-type restructuring;
- ロ 当該吸収型再編後の当該株式会社のその他利益剰余金の額から当該吸収型再編の直前の当該株式会社のその他利益剰余金の額を減じて得た額

(b) the amount obtained by subtracting the amount of other retained earnings of the stock company immediately prior to the relevant absorption-type restructuring from the amount of other retained earnings of the stock company after the relevant absorption-type restructuring;

十二 成立の日後に第二十一条の規定により増加したその他資本剰余金の額

(xii) the amount of other capital surplus increased pursuant to the provisions of Article 21 after the day of formation.

3 最終事業年度の末日後に持分会社が株式会社となった場合には、株式会社となった日における当該株式会社のその他資本剰余金の額及びその他利益剰余金の額の合計額を最終事業年度の末日における剰余金の額とみなす。

(3) If a membership company has become a stock company after the last day of the most recent business year, the sum of the amount of other capital surplus and the amount of other retained earnings of the stock company on the day on which it has become a stock company is deemed to be the amount of surplus on the last day of the most recent business year.

## 第二章 資本金等の額の減少

### Chapter II Reductions in the Amount of Stated Capital

(欠損の額)

(Amount of Deficit)

第一百五十一条 法第四百四十九条第一項第二号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって欠損の額とする方法とする。

Article 151 The method prescribed by Ministry of Justice Order, as mentioned in Article 449, paragraph (1), item (ii) of the Act, is that of taking the amount of deficit as whichever of the amounts listed below is the highest:

一 零

(i) zero;

二 零から分配可能額を減じて得た額

(ii) the amount obtained by subtracting the distributable amount from zero.

(計算書類に関する事項)

(Matters Related to Financial Statements)

第一百五十二条 法第四百四十九条第二項第二号に規定する法務省令で定めるものは、同項の規定による公告の日又は同項の規定による催告の日のいずれか早い日における次の各号に掲げる場合の区分に応じ、当該各号に定めるものとする。

Article 152 What is prescribed by Ministry of Justice Order, as mentioned in Article 449, paragraph (2), item (ii) of the Act, is as provided in the following items in accordance with the categories of cases listed therein on whichever is the earliest of the day of the public notice pursuant to the provisions of the same paragraph, or the day of the demand pursuant to the provisions of the

same paragraph:

一 最終事業年度に係る貸借対照表又はその要旨につき公告対象会社（法第四百四十九条第二項第二号の株式会社をいう。以下この条において同じ。）が法第四百四十九条第一項又は第二項の規定により公告をしている場合 次に掲げるもの

(i) cases where a company subject to public notice (meaning the stock company set forth in Article 449, paragraph (2), item (ii) of the Act; the same applies hereinafter in this Article) gives public notice pursuant to the provisions of Article 440, paragraph (1) or paragraph (2) of the Act of its balance sheet for the most recent business year or a summary of the same: what is listed below:

イ 官報で公告をしているときは、当該官報の日付及び当該公告が掲載されている頁

(a) when giving public notice in the Official Gazette, the date of the gazette and the page on which the public notice is published;

ロ 時事に関する事項を掲載する日刊新聞紙で公告をしているときは、当該日刊新聞紙の名称、日付及び当該公告が掲載されている頁

(b) when giving public notice in a daily newspaper that publishes matters on current affairs, the name of the daily newspaper, the date and the page on which the public notice is published;

ハ 電子公告により公告をしているときは、法第九百十一条第三項第二十八号イに掲げる事項

(c) when giving public notice through electronic public notice, the matters listed in Article 911, paragraph (3), item (xxviii), (a) of the Act;

二 最終事業年度に係る貸借対照表につき公告対象会社が法第四百四十九条第三項に規定する措置をとっている場合 法第九百十一条第三項第二十六号に掲げる事項

(ii) cases where a company subject to public notice takes measures prescribed in Article 440, paragraph (3) of the Act with respect to the balance sheet for the most recent business year: the matters listed in Article 911, paragraph (3), item (xxvi) of the Act;

三 公告対象会社が法第四百四十九条第四項に規定する株式会社である場合において、当該株式会社が金融商品取引法第二十四条第一項の規定により最終事業年度に係る有価証券報告書を提出している場合 その旨

(iii) cases where, if a company subject to public notice is the stock company prescribed in Article 440, paragraph (4) of the Act, that stock company submits securities reports pertaining to the most recent business year pursuant to the provisions of Article 24, paragraph (1) of the Financial Instruments and Exchange Act: that fact;

四 公告対象会社が会社法の施行に伴う関係法律の整備等に関する法律（平成十七年法律第八十七号）第二十八条の規定により法第四百四十九条の規定が適用されないものである場合 その旨

(iv) cases where the provisions of Article 440 of the Act do not apply to a

company subject to public notice, pursuant to the provisions of Article 28 of the Act on Arrangement of Relevant Acts Incidental to Enforcement of the Companies Act (Act no. 87 of 2005): that fact;

五 公告対象会社につき最終事業年度がない場合 その旨

(v) cases where the company subject to public notice does not have a most recent business year: that fact;

六 前各号に掲げる場合以外の場合 前編第二章の規定による最終事業年度に係る貸借対照表の要旨の内容

(vi) cases other than those listed in the preceding items: the contents of the summary of the balance sheet pertaining to the most recent business year pursuant to the provisions of Chapter II of the preceding Part.

### 第三章 剰余金の処分

#### Chapter III Appropriation of Surplus

第一百五十三条 法第四百五十二条後段に規定する法務省令で定める事項は、同条前段に規定する剰余金の処分（同条前段の株主総会の決議を経ないで剰余金の項目に係る額の増加又は減少をすべき場合における剰余金の処分を除く。）に係る次に掲げる事項とする。

Article 153 (1) The matters prescribed by Ministry of Justice Order, as mentioned in the second sentence of Article 452 of the Act, are the matters listed below pertaining to the appropriation of surplus prescribed in the first sentence of the same Article (excluding appropriation of surplus if the amount pertaining to the entry for surplus is to be increased or reduced without a resolution at the shareholders meeting set forth in the first sentence of the same Article):

一 増加する剰余金の項目

(i) entries for increased surplus;

二 減少する剰余金の項目

(ii) entries for reduced surplus;

三 処分する各剰余金の項目に係る額

(iii) the amount pertaining to each entry for surplus appropriated.

2 前項に規定する「株主総会の決議を経ないで剰余金の項目に係る額の増加又は減少をすべき場合」とは、次に掲げる場合とする。

(2) The "cases where the amount pertaining to the entry for surplus is to be increased or reduced without a resolution at the shareholders meeting" prescribed in the preceding paragraph are the cases listed below:

一 法令又は定款の規定（法第四百五十二条の規定及び同条前段の株主総会（法第四百五十九条の定款の定めがある場合にあつては、取締役会を含む。以下この項において同じ。）の決議によるべき旨を定める規定を除く。）により剰余金の項目に係る額の増加又は減少をすべき場合

(i) cases where the amount pertaining to the entry for surplus is to be increased or reduced pursuant to the provisions of laws and regulations or the articles of incorporation (excluding the provisions of Article 452 of the Act, and provisions that govern matters associated with resolutions at the shareholders meeting set forth in the first sentence of the same Article (if there are provisions in the articles of incorporation as set forth in Article 459 of the Act, including the board of directors; the same applies hereinafter in this paragraph));

二 法第四百五十二条前段の株主総会の決議によりある剰余金の項目に係る額の増加又は減少をさせた場合において、当該決議の定めるところに従い、同条前段の株主総会の決議を経ないで当該剰余金の項目に係る額の減少又は増加をすべきとき。

(ii) cases where the amount pertaining to the entry for the relevant surplus is to be increased or reduced without a resolution at the shareholders meeting set forth in the first sentence of Article 452 of the Act, if an amount pertaining to the entry for surplus has been increased or reduced pursuant to a resolution at the shareholders meeting set forth in the first sentence of Article 452 of the Act, in accordance with the provisions of the resolution.

#### 第四章 剰余金の配当に際しての金銭分配請求権

#### Chapter IV Right to Demand Distribution of Monies upon Payment of Dividends from Surplus

第一百五十四条 法第四百五十五条第二項第一号に規定する法務省令で定める方法は、次に掲げる額のうちいずれか高い額をもって配当財産の価格とする方法とする。

Article 154 The method prescribed by Ministry of Justice Order, as mentioned in Article 455, paragraph (2), item (i) of the Act, is that of taking the value of the dividend property as whichever of the amounts listed below is the highest:

一 法第四百五十四条第四項第一号の期間の末日（以下この条において「行使期限日」という。）における当該配当財産を取引する市場における最終の価格（当該行使期限日に売買取引がない場合又は当該行使期限日が当該市場の休業日に当たる場合にあっては、その後最初になされた売買取引の成立価格）

(i) the most recent value in the market in which the relevant dividend property is being transacted on the last day of the period set forth in Article 454, paragraph (4), item (i) of the Act (hereinafter referred to in this Article as the "exercise deadline date") (if there is no sales transaction on the exercise deadline date, or if the exercise deadline date falls on a holiday for the relevant market, the execution price of the first sales transaction after that point);

二 行使期限日において当該配当財産が公開買付け等の対象であるときは、当該行使期限日における当該公開買付け等に係る契約における当該配当財産の価格

(ii) when the relevant dividend property on the exercise deadline date is the

subject of a tender offer, etc., the value of the relevant dividend property in the contract pertaining to the tender offer, etc. on the exercise deadline date.

## 第五章 剰余金の分配を決定する機関の特則に関する要件

### Chapter V Requirements Related to the Special Provisions on Bodies That Decide Distributions of Surplus

第百五十五条 法第四百五十九条第二項及び第四百六十条第二項（以下この条において「分配特則規定」という。）に規定する法務省令で定める要件は、次のいずれにも該当することとする。

Article 155 The requirements prescribed by Ministry of Justice Order, as mentioned in Article 459, paragraph (2) and Article 460, paragraph (2) of the Act (hereinafter referred to as the "special provisions on distribution" in this Article), are to meet all of the following requirements:

一 分配特則規定に規定する計算書類についての会計監査報告の内容に第二百二十六条第一項第二号イに定める事項が含まれていること。

(i) that the matters as provided in Article 126, paragraph (1), item (ii), (a) are included in the contents of financial audit reports on the financial statements prescribed in the special provisions on distribution;

二 前号の会計監査報告に係る監査役会、監査等委員会又は監査委員会の監査報告の内容として会計監査人の監査の方法又は結果を相当でないとする意見がないこと。

(ii) that there is no opinion finding a lack of suitability in the methods or results of an audit by financial auditor that forms the contents of an audit report by board of company auditors, audit and supervisory committee, or audit committee pertaining to the financial audit report set forth in the preceding item;

三 第二百二十八条第二項後段、第二百二十八条の二第一項後段又は第二百二十九条第一項後段の規定により第一号の会計監査報告に係る監査役会、監査等委員会又は監査委員会の監査報告に付記された内容が前号の意見でないこと。

(iii) that that the contents of supplementary notes attached to an audit report by board of company auditors, audit and supervisory committee, or audit committee pertaining to the financial audit report set forth in item (i) pursuant to the provisions of the second sentence of paragraph (2) of Article 128, the second sentence of Article 128-2, paragraph (1), or the second sentence of paragraph (1) of Article 129, are not the opinion set forth in the preceding item;

四 分配特則規定に規定する計算関係書類が第三百三十二条第三項の規定により監査を受けたものとみなされたものでないこと。

(iv) that it is not deemed that accounting documents prescribed in the special provisions on distribution have been audited pursuant to the provisions of Article 132, paragraph (3).



## 第六章 分配可能額

### Chapter VI Distributable Amounts

(臨時計算書類の利益の額)

(Amount of Profit in Provisional Financial Statements)

第百五十六条 法第四百六十一条第二項第二号イに規定する法務省令で定める各勘定科目に計上した額の合計額は、臨時計算書類の損益計算書に計上された当期純損益金額（零以上の額に限る。）とする。

Article 156 The sum of the amounts recorded under each account title prescribed by Ministry of Justice Order, as mentioned in Article 461, paragraph (2), item (ii), (a) of the Act, is to be the amount of net profit or loss for the current period recorded in the profit and loss statement in the provisional financial statements (limited to amounts equal to or greater than zero).

(臨時計算書類の損失の額)

(Amount of Loss in Provisional Financial Statements)

第百五十七条 法第四百六十一条第二項第五号に規定する法務省令で定める各勘定科目に計上した額の合計額は、零から臨時計算書類の損益計算書に計上された当期純損益金額（零未満の額に限る。）を減じて得た額とする。

Article 157 The sum of the amounts recorded under each account title prescribed by Ministry of Justice Order prescribed in Article 461, paragraph (2), item (v) of the Act is to be the amount obtained by subtracting the amount of net profit or loss for the current period (limited to amounts less than zero) recorded in the profit and loss statement in the provisional financial statements from zero.

(その他減ずるべき額)

(Other Amounts to Be Subtracted)

第百五十八条 法第四百六十一条第二項第六号に規定する法務省令で定める各勘定科目に計上した額の合計額は、第一号から第八号までに掲げる額の合計額から第九号及び第十号に掲げる額の合計額を減じて得た額とする。

Article 158 The sum of the amounts recorded under each account title prescribed by Ministry of Justice Order prescribed in Article 461, paragraph (2), item (vi) of the Act is to be the amount obtained by subtracting the sum of the amounts listed in item (ix) and (x) from the sum of the amounts listed in item (i) through item (viii):

一 最終事業年度（法第四百六十一条第二項第二号に規定する場合にあっては、法第四百四十一条第一項第二号の期間（当該期間が二以上ある場合にあっては、その末日が最も遅いもの）。以下この号、次号、第三号、第六号ハ、第八号イ及び第九号において同じ。）の末日（最終事業年度がない場合（法第四百六十一条第二項第二号に規定する場合を除く。）にあっては、成立の日。以下この号、次号、第三号、

第六号ハ、第八号イ及び第九号において同じ。)におけるのれん等調整額(資産の部に計上したのれんの額を二で除して得た額及び繰延資産の部に計上した額の合計額をいう。以下この号及び第四号において同じ。)が次のイからハまでに掲げる場合に該当する場合における当該イからハまでに定める額

- (i) the amounts as provided in (a) through (c) below if the goodwill adjustment amount (meaning the sum of the amount obtained by dividing the amount of goodwill recorded in the section on assets by two, and the amount recorded in the section on deferred assets; the same applies hereinafter in this item and item (iv)) on the last day of the most recent business year (if prescribed in Article 461, paragraph (2), item (ii) of the Act, the period of Article 441, paragraph (1), item (ii) of the Act (if there are two or more of those periods, the one in which the last day thereof is the latest day); the same applies in this item, the following item, item (iii), item (vi), (c), item (viii), (a) and item (ix)) (if there is no most recent business year (excluding the cases prescribed in Article 461, paragraph (2), item (ii) of the Act), the day of formation; the same applies hereinafter in this item, the following item, item (iii), item (vi), (c), item (viii), (a) and item (ix)) falls under the following (a) through (c):

イ 当該のれん等調整額が資本等金額(最終事業年度の末日における資本金の額及び準備金の額の合計額をいう。以下この号において同じ。)以下である場合 零

- (a) cases where the relevant goodwill adjustment amount is equal to or less than the amount of stated capital, etc. (meaning the sum of the amount of stated capital and the amount of reserves on the last day of the most recent business year; the same applies hereinafter in this item): zero;

ロ 当該のれん等調整額が資本等金額及び最終事業年度の末日におけるその他資本剰余金の額の合計額以下である場合(イに掲げる場合を除く。) 当該のれん等調整額から資本等金額を減じて得た額

- (b) cases where the relevant goodwill adjustment amount is equal to or less than the sum of the amount of stated capital, etc., and the amount of other capital surplus on the last day of the most recent business year (except the case listed in (a)): the amount obtained by subtracting the amount of stated capital, etc. from the relevant goodwill adjustment amount;

ハ 当該のれん等調整額が資本等金額及び最終事業年度の末日におけるその他資本剰余金の額の合計額を超えている場合 次に掲げる場合の区分に応じ、次に定める額

- (c) cases where the relevant goodwill adjustment amount exceeds the sum of the amount of stated capital, etc. and the amount of other capital surplus on the last day of the most recent business year: the amounts as provided in the following items in accordance with the categories of cases listed therein:

(1) 最終事業年度の末日におけるのれんの額を二で除して得た額が資本等金額及び最終事業年度の末日におけるその他資本剰余金の額の合計額以下の場

合 当該のれん等調整額から資本等金額を減じて得た額

1. cases where the amount obtained by dividing the amount of goodwill on the last day of the most recent business year by two is equal to or less than the sum of the amount of stated capital, etc. and the amount of other capital surplus on the last day of the most recent business year: the amount obtained by subtracting the amount of stated capital, etc. from the relevant goodwill adjustment amount;
    - (2) 最終事業年度の末日におけるのれんの額を二で除して得た額が資本等金額及び最終事業年度の末日におけるその他資本剰余金の額の合計額を超えている場合 最終事業年度の末日におけるその他資本剰余金の額及び繰延資産の部に計上した額の合計額
  2. cases where the amount obtained by dividing the amount of goodwill on the last day of the most recent business year by two exceeds the sum of the amount of stated capital, etc. and the amount of other capital surplus on the last day of the most recent business year: the sum of the amount of other capital surplus on the last day of the most recent business year, and the amount recorded in the section on deferred assets;
- 二 最終事業年度の末日における貸借対照表のその他有価証券評価差額金の項目に計上した額（当該額が零以上である場合にあっては、零）を零から減じて得た額
- (ii) the amount obtained by subtracting the amount recorded in the entry for other securities valuation difference in the balance sheet on the last day of the most recent business year (if that amount is equal to or greater than zero, zero) from zero;
- 三 最終事業年度の末日における貸借対照表の土地再評価差額金の項目に計上した額（当該額が零以上である場合にあっては、零）を零から減じて得た額
- (iii) the amount obtained by subtracting the amount recorded in the entry for land revaluation difference in the balance sheet on the last day of the most recent business year (if that amount is equal to or greater than zero, zero) from zero;
- 四 株式会社が連結配当規制適用会社であるとき（第二条第三項第五十一号のある事業年度が最終事業年度である場合に限る。）は、イに掲げる額からロ及びハに掲げる額の合計額を減じて得た額（当該額が零未満である場合にあっては、零）
- (iv) the amount obtained by subtracting the sum of the amounts listed in (b) and (c) from the amount listed in (a) (if that amount is less than zero; zero), when the stock company is a company to which consolidated dividend regulations apply (limited to the cases where a business year set forth in Article 2, paragraph (3), item (li) is the most recent business year):
    - イ 最終事業年度の末日における貸借対照表の（１）から（３）までに掲げる額の合計額から（４）に掲げる額を減じて得た額
  - (a) the amount obtained by subtracting the amount listed in 4. from the sum

of the amounts listed in 1. through 3. in the balance sheet on the last day of the most recent business year:

- (1) 株主資本の額
  1. the amount of shareholder equity;
  - (2) その他有価証券評価差額金の項目に計上した額（当該額が零以上である場合にあっては、零）
  2. the amount recorded in the entry for other securities valuation difference (if that amount is equal to or greater than zero, zero);
  - (3) 土地再評価差額金の項目に計上した額（当該額が零以上である場合にあっては、零）
  3. the amount recorded in the entry for land revaluation difference (if that amount is equal to or greater than zero, zero);
  - (4) のれん等調整額（当該のれん等調整額が資本金の額、資本剰余金の額及び利益準備金の額の合計額を超えている場合にあっては、資本金の額、資本剰余金の額及び利益準備金の額の合計額）
  4. the goodwill adjustment amount (if the goodwill adjustment amount exceeds the sum of the amount of stated capital, the amount of capital surplus and the amount of retained earnings reserves, the sum of the amount of stated capital, the amount of capital surplus and the amount of retained earnings reserves);
- ロ 最終事業年度の末日後に子会社から当該株式会社の株式を取得した場合における当該株式の取得直前の当該子会社における帳簿価額のうち、当該株式会社の当該子会社に対する持分に相当する額
- (b) if shares of the relevant stock company are acquired from a subsidiary company after the last day of the most recent business year, an amount corresponding to the equity interests of the relevant stock company in the subsidiary company from among the book value of those shares immediately prior to the acquisition according to the relevant subsidiary company;
- ハ 最終事業年度の末日における連結貸借対照表の（１）から（３）までに掲げる額の合計額から（４）に掲げる額を減じて得た額
- (c) the amount obtained by subtracting the amount listed in 4 from the sum of the amounts listed in 1. through 3. on a consolidated balance sheet on the last day of the most recent business year:
- (1) 株主資本の額
  1. the amount of shareholder equity;
  - (2) その他有価証券評価差額金の項目に計上した額（当該額が零以上である場合にあっては、零）
  2. the amount recorded in the entry for other securities valuation difference (if that amount is equal to or greater than zero, zero);
  - (3) 土地再評価差額金の項目に計上した額（当該額が零以上である場合にあっては、零）

っては、零)

3. the amount recorded in the entry for land revaluation difference (if that amount is equal to or greater than zero, zero);

(4) のれん等調整額（当該のれん等調整額が資本金の額及び資本剰余金の額の合計額を超えている場合にあっては、資本金の額及び資本剰余金の額の合計額）

4. the goodwill adjustment amount (if the goodwill adjustment amount exceeds the sum of the amount of stated capital and the amount of capital surplus, the sum of the amount of stated capital and the amount of capital surplus);

五 最終事業年度の末日（最終事業年度がない場合にあっては、成立の日。第七号及び第十号において同じ。）後に二以上の臨時計算書類を作成した場合における最終の臨時計算書類以外の臨時計算書類に係る法第四百六十一条第二項第二号に掲げる額（同号ロに掲げる額のうち、吸収型再編受入行為及び特定募集（次の要件のいずれにも該当する場合におけるロの募集をいう。以下この条において同じ。）に際して処分する自己株式に係るものを除く。）から同項第五号に掲げる額を減じて得た額

(v) the amount obtained by subtracting the amount listed in Article 461, paragraph (2), item (v) of the Act from the amount listed in item (ii) of the same paragraph (excluding, among the amounts listed in (b) of the same item, those which pertain to treasury shares disposed of on performance of acts of acceptance related to absorption-type restructuring and specified solicitations (meaning the solicitation set forth in (b) if all of the following requirements are met; the same applies hereinafter in this Article)), pertaining to provisional financial statements other than the most recent provisional financial statements if two or more provisional financial statements have been prepared after the last day of the most recent business year (if there is no most recent business year, the day of formation; the same applies in item (vii) and item (x)):

イ 最終事業年度の末日後に法第七十三条第一項の規定により当該株式会社の株式の取得（株式の取得に際して当該株式の株主に対してロの募集により当該株式会社は払込み又は給付を受けた財産のみを交付する場合における当該株式の取得に限る。）をすること。

(a) the acquisition of shares of the relevant stock company pursuant to the provisions of Article 173, paragraph (1) of the Act after the last day of the most recent business year (limited to the acquisitions of shares if only property paid or received to the relevant stock company is delivered pursuant to the solicitation set forth in (b) to shareholders of those shares at the acquisition of those shares);

ロ 法第二編第二章第八節の規定によりイの株式（当該株式の取得と同時に当該取得した株式の内容を変更する場合にあっては、当該変更後の内容の株式）の全部

又は一部を引き受ける者の募集をすること。

(b) the solicitation of subscribers to all or part of the shares set forth in (a) (if the features of those shares acquired change simultaneously with the acquisition of shares, the features of shares after the change) pursuant to the provisions of Part II, Chapter II, Section 8 of the Act;

ハ イの株式の取得に係る法第一百七十一条第一項第三号の日とロの募集に係る法第百九十九条第一項第四号の期日が同一の日であること。

(c) the fact that the day set forth in Article 171, paragraph (1), item (iii) of the Act pertaining to the acquisition of shares set forth in (a) is the same day as the date set forth in Article 199, paragraph (1), item (iv) of the Act pertaining to the solicitation set forth in (b);

六 三百万円に相当する額から次に掲げる額の合計額を減じて得た額（当該額が零未満である場合にあっては、零）

(vi) the amount obtained by subtracting the sum of the amounts listed below (if that amount is less than zero; zero) from the amount of 3,000,000 yen:

イ 資本金の額及び準備金の額の合計額

(a) the sum of the amount of stated capital and the amount of reserves;

ロ 新株予約権の額

(b) the amount of share options;

ハ 最終事業年度の末日の貸借対照表の評価・換算差額等の各項目に計上した額（当該項目に計上した額が零未満である場合にあっては、零）の合計額

(c) the sum of the amounts recorded in each entry for valuation and translation difference, etc. in the balance sheet on the last day of the most recent business year (if the amounts recorded in those entries are less than zero; zero);

七 最終事業年度の末日後株式会社が吸収型再編受入行為又は特定募集に際して処分する自己株式に係る法第四百六十一条第二項第二号ロに掲げる額

(vii) the amount listed in Article 461, paragraph (2), item (ii), (b) of the Act pertaining to treasury shares disposed of by a stock company at an Act of acceptance related to absorption-type restructuring or a specified solicitation after the last day of the most recent business year;

八 次に掲げる額の合計額

(viii) the sum of the amounts listed below:

イ 最終事業年度の末日後に第二十一条の規定により増加したその他資本剰余金の額

(a) the amount of other capital surplus increased pursuant to the provisions of Article 21 after the last day of the most recent business year;

ロ 最終事業年度がない株式会社が成立の日後に自己株式を処分した場合における当該自己株式の対価の額

(b) the amount of consideration for treasury shares if a stock company which has no most recent business year disposed of the treasury shares after the

day of formation;

九 最終事業年度の末日後に株式会社が当該株式会社の株式を取得した場合（法第五十五条第十二号に掲げる場合以外の場合において、当該株式の取得と引換えに当該株式の株主に対して当該株式会社の株式を交付するときに限る。）における当該取得した株式の帳簿価額から次に掲げる額の合計額を減じて得た額

(ix) the amount obtained by subtracting the sum of the amounts listed below from the book value of acquired shares if a stock company acquires shares in the stock company after the last day of the most recent business year (limited to cases where shares in the stock company are delivered to the shareholders of those shares in exchange for the acquisition of shares, in cases other than that listed in Article 155, item (xii) of the Act):

イ 当該取得に際して当該取得した株式の株主に交付する当該株式会社の株式以外の財産（社債等（自己社債及び自己新株予約権を除く。ロにおいて同じ。）を除く。）の帳簿価額

(a) the book value of property (excluding bonds, etc. (excluding reacquired bonds and its own share options; the same applies in (b))) other than shares in the stock company that is delivered to shareholders of the acquired shares at the acquisition;

ロ 当該取得に際して当該取得した株式の株主に交付する当該株式会社の社債等に付すべき帳簿価額

(b) the book value to be entered for bonds, etc. of the stock company that are delivered to shareholders of the acquired shares at the acquisition;

十 最終事業年度の末日後に株式会社が吸収型再編受入行為又は特定募集に際して処分する自己株式に係る法第四百六十一条第二項第四号（最終事業年度がない場合にあっては、第八号）に掲げる額

(x) the amount listed in Article 461, paragraph (2), item (iv) of the Act (if there is no most recent business year, item (viii)) pertaining to treasury shares disposed of by a stock company at an Act of acceptance related to absorption-type restructuring or a specified solicitation after the last day of the most recent business year.

(剰余金の配当等に関して責任をとるべき取締役等)

**(Directors to Take Responsibility for Payment of Dividends from Surplus)**

第百五十九条 法第四百六十二条第一項各号列記以外の部分に規定する法務省令で定めるものは、次の各号に掲げる行為の区分に応じ、当該各号に定める者とする。

Article 159 What is prescribed by Ministry of Justice Order, as mentioned in the part of Article 462, paragraph (1) of the Act not contained in the listed items, is as provided in the following items in accordance with the categories of acts listed therein:

一 法第四百六十一条第一項第一号に掲げる行為 次に掲げる者

(i) the acts listed in Article 461, paragraph (1), item (i) of the Act: the persons

listed below:

イ 株式の買取りによる金銭等の交付に関する職務を行った取締役及び執行役

(a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of purchase of shares;

ロ 法第百四十条第二項の株主総会において株式の買取りに関する事項について説明をした取締役及び執行役

(b) directors and executive officers who provided explanations regarding matters related to purchase of shares at the shareholders meeting set forth in Article 140, paragraph (2) of the Act;

ハ 分配可能額の計算に関する報告を監査役（監査等委員会及び監査委員会を含む。以下この条において同じ。）又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役

(c) when a company auditor (including the audit and supervisory committee and audit committee; the same applies hereinafter in this Article) or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;

二 法第四百六十一条第一項第二号に掲げる行為 次に掲げる者

(ii) the acts listed in Article 461, paragraph (1), item (ii) of the Act: the persons listed below:

イ 株式の取得による金銭等の交付に関する職務を行った取締役及び執行役

(a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of acquisition of shares;

ロ 法第百五十六条第一項の規定による決定に係る株主総会において株式の取得に関する事項について説明をした取締役及び執行役

(b) directors and executive officers who provided explanations regarding matters related to acquisition of shares at a shareholders meeting pertaining to a decision pursuant to the provisions of Article 156, paragraph (1) of the Act;

ハ 法第百五十六条第一項の規定による決定に係る取締役会において株式の取得に賛成した取締役

(c) directors who gave approval to the acquisition of shares at a board of directors meeting pertaining to a decision pursuant to the provisions of Article 156, paragraph (1) of the Act;

ニ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役

(d) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;

三 法第四百六十一条第一項第三号に掲げる行為 次に掲げる者

(iii) the acts listed in Article 461, paragraph (1), item (iii) of the Act: the



persons listed below:

イ 株式の取得による金銭等の交付に関する職務を行った取締役及び執行役

(a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of acquisition of shares;

ロ 法第百五十七条第一項の規定による決定に係る株主総会において株式の取得に関する事項について説明をした取締役及び執行役

(b) directors and executive officers who provided explanations regarding matters related to acquisition of shares at a shareholders meeting pertaining to a decision pursuant to the provisions of Article 157, paragraph (1) of the Act;

ハ 法第百五十七条第一項の規定による決定に係る取締役会において株式の取得に賛成した取締役

(c) directors who gave approval for the acquisition of shares at a board of directors meeting pertaining to a decision pursuant to the provisions of Article 157, paragraph (1) of the Act;

ニ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役

(d) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;

四 法第四百六十一条第一項第四号に掲げる行為 次に掲げる者

(iv) the acts listed in Article 461, paragraph (1), item (iv) of the Act: the persons listed below:

イ 株式の取得による金銭等の交付に関する職務を行った取締役及び執行役

(a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of acquisition of shares;

ロ 法第百七十一条第一項の株主総会において株式の取得に関する事項について説明をした取締役及び執行役

(b) directors and executive officers who provided explanations regarding matters related to acquisition of shares at a shareholders meeting set forth in Article 171, paragraph (1) of the Act;

ハ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役

(c) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;

五 法第四百六十一条第一項第五号に掲げる行為 次に掲げる者

(v) the acts listed in Article 461, paragraph (1), item (v) of the Act: the persons listed below:

イ 株式の買取りによる金銭等の交付に関する職務を行った取締役及び執行役

(a) directors and executive officers who performed duties related to the

- delivery of monies, etc. as a result of purchase of shares;
- ロ 法第七百七十五条第一項の株主総会において株式の買取りに関する事項について説明をした取締役及び執行役
- (b) directors and executive officers who provided explanations regarding matters related to purchase of shares at the shareholders meeting set forth in Article 175, paragraph (1) of the Act;
- ハ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役
- (c) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;
- 六 法第四百六十一条第一項第六号に掲げる行為 次に掲げる者
- (vi) the acts listed in Article 461, paragraph (1), item (vi) of the Act: the persons listed below:
- イ 株式の買取りによる金銭等の交付に関する職務を行った取締役及び執行役
- (a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of purchase of shares;
- ロ 法第九十七条第三項後段の規定による決定に係る株主総会において株式の買取りに関する事項について説明をした取締役及び執行役
- (b) directors and executive officers who provided explanations regarding matters related to purchase of shares at the shareholders meeting pertaining to a decision pursuant to the provisions of the second sentence of Article 197, paragraph (3) of the Act;
- ハ 法第九十七条第三項後段の規定による決定に係る取締役会において株式の買取りに賛成した取締役
- (c) directors who gave approval to the purchase of shares at a board of directors meeting pertaining to a decision pursuant to the provisions of the second sentence of Article 197, paragraph (3) of the Act;
- ニ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役
- (d) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;
- 七 法第四百六十一条第一項第七号に掲げる行為 次に掲げる者
- (vii) the acts listed in Article 461, paragraph (1), item (vii) of the Act: the persons listed below:
- イ 株式の買取りによる金銭等の交付に関する職務を行った取締役及び執行役
- (a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of purchase of shares;
- ロ 法第二百三十四条第四項後段（法第二百三十五条第二項において準用する場合を含む。）の規定による決定に係る株主総会において株式の買取りに関する事項

- について説明をした取締役及び執行役
- (b) directors and executive officers who provided explanations regarding matters related to purchase of shares at the shareholders meeting pertaining to a decision pursuant to the provisions of the second sentence of Article 234, paragraph (4) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act);
- ハ 法第二百三十四条第四項後段（法第二百三十五条第二項において準用する場合を含む。）の規定による決定に係る取締役会において株式の買取りに賛成した取締役
- (c) directors who gave approval to the purchase of shares at a board of directors meeting pertaining to a decision pursuant to the provisions of the second sentence of Article 234, paragraph (4) of the Act (including cases where it is applied mutatis mutandis pursuant to Article 235, paragraph (2) of the Act);
- ニ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役
- (d) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;
- 八 法第四百六十一条第一項第八号に掲げる行為 次に掲げる者
- (viii) the acts listed in Article 461, paragraph (1), item (viii) of the Act: the persons listed below:
- イ 剰余金の配当による金銭等の交付に関する職務を行った取締役及び執行役
- (a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of payment of dividends of surplus;
- ロ 法第四百五十四条第一項の規定による決定に係る株主総会において剰余金の配当に関する事項について説明をした取締役及び執行役
- (b) directors and executive officers who provided explanations regarding matters related to the payment of dividends of surplus at a shareholders meeting pertaining to a decision pursuant to the provisions of Article 454, paragraph (1) of the Act;
- ハ 法第四百五十四条第一項の規定による決定に係る取締役会において剰余金の配当に賛成した取締役
- (c) directors who gave approval for the payment of dividends of surplus at a board of directors meeting pertaining to a decision pursuant to the provisions of Article 454, paragraph (1) of the Act;
- ニ 分配可能額の計算に関する報告を監査役又は会計監査人が請求したときは、当該請求に応じて報告をした取締役及び執行役
- (d) when a company auditor or a financial auditor requests a report related to calculations of the distributable amount, directors and executive officers who gave reports in response to the request;

九 法第百十六条第一項各号の行為に係る同項の規定による請求に応じてする株式の取得 株式の取得による金銭等の交付に関する職務を行った取締役及び次のイからニまでに掲げる行為の区分に応じ、当該イからニまでに定める者

(ix) the acquisition of shares in response to a demand pursuant to the provisions of Article 116, paragraph (1) of the Act pertaining to the acts set forth in each item of the same paragraph: directors who performed duties related to the delivery of monies, etc. as a result of acquisition of shares, and the persons as provided in the following items (a) through (d) in accordance with the categories of acts listed therein:

イ その発行する全部の株式の内容として法第百七条第一項第一号に掲げる事項についての定めを設ける定款の変更 次に掲げる者

(a) a change to the articles of incorporation establishing provisions on the matters listed in Article 107, paragraph (1), item (i) of the Act taken as the features of all shares issued: the persons listed below:

(1) 株主総会に当該定款の変更に関する議案を提案した取締役

1. directors who submitted the proposal related to the change to the articles of incorporation at a shareholders meeting;

(2) (1) の議案の提案の決定に同意した取締役 (取締役会設置会社の取締役を除く。)

2. directors who consented to a decision on the submission of the proposal set forth in 1. (excluding directors in a company with board of directors);

(3) (1) の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

3. when the submission of the proposal set forth in 1. was based on a resolution of a board of directors, directors who gave approval to the resolution of the board of directors;

ロ ある種類の株式の内容として法第百八条第一項第四号又は第七号に掲げる事項についての定めを設ける定款の変更 次に掲げる者

(b) a change to the articles of incorporation establishing provisions on the matters listed in Article 108, paragraph (1), item (iv) or item (vii) of the Act taken as the features of a certain class of shares: the persons listed below:

(1) 株主総会に当該定款の変更に関する議案を提案した取締役

1. directors who submitted the proposal related to the change to the articles of incorporation at a shareholders meeting;

(2) (1) の議案の提案の決定に同意した取締役 (取締役会設置会社の取締役を除く。)

2. directors who consented to a decision on the submission of the proposal set forth in 1. (excluding directors in a company with board of directors);

- (3) (1) の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役
3. when the submission of the proposal set forth in 1 was based on a resolution of a board of directors, directors who gave approval to the resolution of the board of directors;
- ハ 法第百十六条第一項第三号に規定する場合における同号イからハまで及びヘに掲げる行為 次に掲げる者
- (c) the acts listed in Article 116, paragraph (1), item (iii), (a) through (c) and (f) of the Act, in the cases prescribed in the same item: the persons listed below:
- (1) 当該行為が株主総会の決議に基づいて行われたときは、当該株主総会に当該行為に関する議案を提案した取締役
1. when the performance of those acts was based on a resolution at a shareholders meeting, directors who submitted the proposal related to the relevant acts at the shareholders meeting;
- (2) (1) の議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）
2. directors who consented to a decision on the submission of the proposal set forth in 1. (excluding directors in a company with board of directors);
- (3) (1) の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役
3. when the submission of the proposal set forth in 1. was based on a resolution of a board of directors, directors who gave approval to the resolution of the board of directors;
- (4) 当該行為が取締役会の決議に基づいて行われたときは、当該取締役会において当該行為に賛成した取締役
4. when the performance of those acts was based on a resolution of a board of directors, directors who gave approval to the relevant acts in the board of directors meeting;
- ニ 法第百十六条第一項第三号に規定する場合における同号ニ及びホに掲げる行為次に掲げる者
- (d) the acts listed in Article 116, paragraph (1), item (iii), (d) and (e) of the Act, in the cases prescribed in the same item: the persons listed below:
- (1) 当該行為に関する職務を行った取締役及び執行役
1. directors and executive officers who performed duties related to those acts;
- (2) 当該行為が株主総会の決議に基づいて行われたときは、当該株主総会に当該行為に関する議案を提案した取締役
2. when the performance of those acts was based on a resolution at a shareholders meeting, directors who submitted the proposal related to

the relevant acts at the shareholders meeting;

(3) (2) の議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

3. directors who consented to a decision on the submission of the proposal set forth in 2. (excluding directors in a company with board of directors);

(4) (2) の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

4. when the submission of the proposal set forth in 2 was based on a resolution of a board of directors, directors who gave approval to the resolution of the board of directors;

(5) 当該行為が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

5. when the performance of those acts was based on a resolution of the board of directors, directors who gave approval to the resolution of the board of directors;

十 法第百八十二条の四第一項の規定による請求に応じてする株式の取得 次に掲げる者

(x) the acquisition of shares in response to a demand pursuant to the provisions of Article 182-4, paragraph (1) of the Act: the persons listed below:

イ 株式の取得による金銭等の交付に関する職務を行った取締役

(a) directors who performed duties related to the delivery of monies, etc. as a result of acquisition of shares;

ロ 法第百八十条第二項の株主総会に株式の併合に関する議案を提案した取締役

(b) directors who submitted the proposal related to the consolidation of shares at the shareholders meeting set forth in Article 180, paragraph (2) of the Act;

ハ ロの議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(c) directors who consented to a decision on the submission of the proposal set forth in (b) (excluding directors in a company with board of directors);

ニ ロの議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(d) when the submission of the proposal set forth in (b) was based on a resolution of a board of directors, directors who gave approval to the resolution of the board of directors;

十一 法第四百六十五条第一項第四号に掲げる行為 株式の取得による金銭等の交付に関する職務を行った取締役及び執行役

(xi) the acts listed in Article 465, paragraph (1), item (iv) of the Act: directors and executive officers who performed duties related to the delivery of monies, etc. as a result of acquisition of shares;

十二 法第四百六十五条第一項第五号に掲げる行為 次に掲げる者

(xii) the acts listed in Article 465, paragraph (1), item (v) of the Act: the persons listed below:

イ 株式の取得による金銭等の交付に関する職務を行った取締役及び執行役  
(a) directors and executive officers who performed duties related to the delivery of monies, etc. as a result of acquisition of shares;

ロ 法第七十条第二項第三号イの事由が株主総会の決議に基づいて生じたときは、当該株主総会に当該行為に関する議案を提案した取締役

(b) when the grounds set forth in Article 107, paragraph (2), item (iii), (a) of the Act have arisen based on a resolution of a shareholders meeting, directors who submitted the proposal related to the relevant act at the shareholders meeting;

ハ ロの議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(c) directors who consented to a decision on the submission of the proposal set forth in (b) (excluding directors in a company with board of directors);

ニ ロの議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会の決議に賛成した取締役

(d) when the submission of the proposal set forth in (b) was based on a resolution of a board of directors, directors who gave approval to the resolution of the board of directors;

ホ 法第七十条第二項第三号イの事由が取締役会の決議に基づいて生じたときは、当該取締役会の決議に賛成した取締役

(e) when the grounds set forth in Article 107, paragraph (2), item (iii), (a) of the Act have arisen based on a resolution of the board of directors, directors who gave approval to the resolution of the board of directors.

第一百六十条 法第四百六十二条第一項第一号イに規定する法務省令で定めるものは、次に掲げる者とする。

Article 160 The persons prescribed by Ministry of Justice Order prescribed in Article 462, paragraph (1), item (i), (a) of the Act are the persons listed below:

一 株主総会に議案を提案した取締役

(i) directors who submitted the proposal to the shareholders meeting;

二 前号の議案の提案の決定に同意した取締役（取締役会設置会社の取締役を除く。）

(ii) directors who consented to a decision on the submission of the proposal set forth in the preceding item (excluding directors in a company with board of directors);

三 第一号の議案の提案が取締役会の決議に基づいて行われたときは、当該取締役会において当該取締役会の決議に賛成した取締役

(iii) when the submission of the proposal set forth in item (i) was based on a

resolution of a board of directors, directors who gave approval to the resolution of the board of directors in the board of directors meeting.

第百六十一条 法第四百六十二条第一項第一号ロに規定する法務省令で定めるものは、取締役会に議案を提案した取締役及び執行役とする。

Article 161 The persons prescribed by Ministry of Justice Order prescribed in Article 462, paragraph (1), item (i), (b) of the Act are the directors and executive officers who submitted the proposal to the board of directors meeting.

#### 第八編 持分会社の計算に係る計数等に関する事項

#### Part VIII Matters Related to Figures in Accounting for Membership Companies

(損失の額)

(Amount of Losses)

第百六十二条 法第六百二十条第二項に規定する法務省令で定める方法は、同項の規定により算定される額を次に掲げる額のうちいずれか少ない額とする方法とする。

Article 162 The methods prescribed by Ministry of Justice Order prescribed in Article 620, paragraph (2) of the Act are those of taking the amount calculated pursuant to the provisions of the same paragraph as whichever of the amounts listed below is the smallest:

一 零から法第六百二十条第一項の規定により資本金の額を減少する日における資本剰余金の額及び利益剰余金の額の合計額を減じて得た額（零未満であるときは、零）

(i) the amount obtained by subtracting the sum of the amount of capital surplus and the amount of retained earnings on the day on which the amount of stated capital is reduced pursuant to the provisions of Article 620, paragraph (1) of the Act from zero (when this is less than zero, zero);

二 法第六百二十条第一項の規定により資本金の額を減少する日における資本金の額

(ii) the amount of stated capital on the day on which the amount of stated capital is reduced pursuant to the provisions of Article 620, paragraph (1) of the Act.

(利益額)

(Amount of Profit)

第百六十三条 法第六百二十三条第一項に規定する法務省令で定める方法は、持分会社の利益額を次に掲げる額のうちいずれか少ない額（法第六百二十九条第二項ただし書に規定する利益額にあっては、第一号に掲げる額）とする方法とする。

Article 163 The method prescribed by Ministry of Justice Order prescribed in Article 623, paragraph (1) of the Act is that of taking the amount of profit of the membership company as whichever of the amounts listed below is the



smallest (for amounts of profit prescribed in the proviso to Article 629, paragraph (2) of the Act, the amount listed in item (i)):

一 法第六百二十一条第一項の規定による請求に応じて利益の配当をした日における利益剰余金の額

(i) the amount of retained earnings on the day on which profit was distributed in response to a demand pursuant to the provisions of Article 621, paragraph (1) of the Act;

二 イに掲げる額からロ及びハに掲げる額の合計額を減じて得た額

(ii) the amount obtained by subtracting the sum of the amounts listed in (b) and (c) from the amount listed in (a):

イ 法第六百二十二条の規定により当該請求をした社員に対して既に分配された利益の額（第三十二条第一項第三号に定める額がある場合にあっては、当該額を含む。）

(a) the amount of profit already distributed to members who have made the relevant request pursuant to the provisions of Article 622 of the Act (if there is an amount as provided in Article 32, paragraph (1), item (iii), including that amount);

ロ 法第六百二十二条の規定により当該請求をした社員に対して既に分配された損失の額（第三十二条第二項第四号に定める額がある場合にあっては、当該額を含む。）

(b) the amount of losses already distributed to members who have made the relevant request pursuant to the provisions of Article 622 of the Act (if there is an amount as provided in Article 32, paragraph (2), item (iv), including that amount);

ハ 当該請求をした社員に対して既に利益の配当により交付された金銭等の帳簿価額

(c) the book value of monies, etc. already delivered through distribution of profit to members who have made the relevant request.

(剰余金額)

(Amount of Surplus)

第百六十四条 法第六百二十六条第四項第四号に規定する法務省令で定める合計額は、第一号に掲げる額から第二号及び第三号に掲げる額の合計額を減じて得た額とする。

Article 164 The total sum prescribed by Ministry of Justice Order prescribed in Article 626, paragraph (4), item (iv) of the Act is the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) from the amount listed in item (i):

一 法第六百二十六条第四項第一号に掲げる額

(i) the amount listed in Article 626, paragraph (4), item (i) of the Act;

二 法第六百二十六条第四項第二号及び第三号に掲げる額の合計額

(ii) the sum of the amounts listed in Article 626, paragraph (4), item (ii) and

item (iii) of the Act;

三 次のイからホまでに掲げる場合における当該イからホまでに定める額

(iii) the amounts as provided in (a) through (e) below, in the cases listed in (a) through (e):

イ 法第六百二十六条第二項に規定する剰余金額を算定する場合 当該社員の出資につき資本剰余金に計上されている額

(a) cases where the amount of surplus prescribed in Article 626, paragraph (2) of the Act is calculated: the amount recorded to the capital surplus regarding contributions made by the relevant members;

ロ 法第六百二十六条第三項に規定する剰余金額を算定する場合 次に掲げる額の合計額

(b) cases where the amount of surplus prescribed in Article 626, paragraph (3) of the Act is calculated: the sum of the amounts listed below:

(1) 当該社員の出資につき資本剰余金に計上されている額

1. the amount recorded to the capital surplus for each contribution made by the relevant members;

(2) 第三十二条第二項第二号イに掲げる額から同号ロに掲げる額を減じて得た額

2. the amount obtained by subtracting the amount listed in Article 32, paragraph (2), item (ii), (b) from the amount listed in (a) of the same item;

ハ 法第六百三十二条第二項及び第六百三十四条第一項に規定する剰余金額を算定する場合 次に掲げる額のうちいずれか少ない額

(c) cases where the amounts of surplus prescribed in Article 632, paragraph (2) of the Act and Article 634, paragraph (1) of the Act is calculated:

whichever of the amounts listed below is the smallest:

(1) 法第六百二十四条第一項の規定による請求に応じて出資の払戻しをした日における利益剰余金の額及び資本剰余金の額の合計額

1. the sum of the amount of retained earnings and the amount of capital surplus on the day on which a return of contributions was made in response to a demand pursuant to the provisions of Article 624, paragraph (1) of the Act;

(2) 当該社員の出資につき資本剰余金に計上されている額

2. the amount recorded to the capital surplus regarding contributions made by the relevant members;

ニ 法第六百三十三条第二項ただし書に規定する場合 ハ(1)に掲げる額

(d) the cases prescribed in the proviso to Article 633, paragraph (2) of the Act: the amount listed in (c), 1.;

ホ 法第六百三十五条第一項、第二項第一号及び第六百三十六条第二項に規定する剰余金額を算定する場合 資本剰余金の額及び利益剰余金の額の合計額

(e) cases where the amounts of surplus prescribed in Article 635, paragraph

(1), paragraph (2), item (i), and Article 636, paragraph (2) of the Act are calculated: the sum of the amount of capital surplus and the amount of retained earnings.

(欠損額)

(Deficit Amount)

第百六十五条 法第六百三十一条第一項に規定する法務省令で定める方法は、第一号に掲げる額から第二号及び第三号に掲げる額の合計額を減じて得た額（零未満であるときは、零）を持分会社の欠損額とする方法とする。

Article 165 The method prescribed by Ministry of Justice Order prescribed in Article 631, paragraph (1) of the Act is that of taking the amount obtained by subtracting the sum of the amounts listed in item (ii) and item (iii) from the amount listed in item (i) (when this is less than zero; zero) as the deficit amount of a membership company:

一 零から法第六百三十一条第一項の事業年度の末日における資本剰余金の額及び利益剰余金の額の合計額を減じて得た額

(i) the amount obtained by subtracting the sum of the amount of capital surplus and the amount of retained earnings on the last day of the business year set forth in Article 631, paragraph (1) of the Act from zero;

二 法第六百三十一条第一項の事業年度に係る当期純損失金額

(ii) the amount of net loss for the current period pertaining to the business year set forth in Article 631, paragraph (1) of the Act;

三 当該事業年度において持分の払戻しがあった場合におけるイに掲げる額からロに掲げる額を減じて得た額（零未満である場合にあっては、零）

(iii) the amount obtained by subtracting the amount listed in (b) from the amount listed in (a) if any return of equity interests has occurred in the relevant business year (if this is less than zero, zero):

イ 当該持分の払戻しに係る持分払戻額

(a) the partnership interest refund amount pertaining to the refund of the relevant equity interests;

ロ 当該持分の払戻しをした日における利益剰余金の額及び資本剰余金の額の合計額

(b) the sum of the amount of retained earnings and the amount of capital surplus on the day on which the relevant return of equity interests was made.

(純資産額)

(Amount of Net Assets)

第百六十六条 法第六百三十五条第二項、第三項及び第五項に規定する法務省令で定める方法は、次に掲げる額の合計額をもって持分会社の純資産額とする方法とする。

Article 166 The method prescribed by Ministry of Justice Order prescribed in

Article 635, paragraph (2), paragraph (3) and paragraph (5) of the Act is that of taking the sum of the amounts listed below as the amount of net assets of a membership company:

一 資本金の額

(i) the amount of stated capital;

二 資本剰余金の額

(ii) the amount of capital surplus;

三 利益剰余金の額

(iii) the amount of retained earnings;

四 最終事業年度の末日（最終事業年度がない場合にあつては、持分会社の成立の日）における評価・換算差額等に係る額

(iv) the amount pertaining to valuation and translation differences on the last day of the most recent business year (if there is no most recent business year, the day of formation of the membership company).

附 則 〔平成十八年三月二十九日法務省令第二十八号〕 〔抄〕

**Supplementary Provisions [Ministry of Justice Order No. 28 of March 29, 2006] [Extract]**