

# 中間連結財務諸表の用語、様式及び作成方法に関する規則

## Ordinance on the Terminology, Forms, and Preparation Methods of Interim Consolidated Financial Statements

(平成十一年三月三十日大蔵省令第二十四号)

(Ordinance of the Ministry of Finance No. 24 of March 30, 1999)

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

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

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第一章 総則

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(適用の一般原則)

(General Principles for Application)

第一条 金融商品取引法（昭和二十三年法律第二十五号。以下「法」という。）第五条、第七条、第九条第一項、第十条第一項、第二十四条の四の七第一項若しくは第二項又は第二十四条の五第一項（これらの規定のうち法第二十四条の四の七第四項及び第二十四条の五第五項において準用する場合並びに財務諸表等の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第五十九号。以下「財務諸表等規則」という。）第一条第一項の規定により金融庁長官が指定した法人（以下「指定法人」という。）についてこれらの規定を法第二十七条において準用する場合を含む。）の規定により提出される財務計算に関する書類のうち、中間連結財務諸表（中間連結貸借対照表、中間連結損益計算書、中間連結包括利益計算書、中間連結株主資本等変動計算書及び中間連結キャッシュ・フロー計算書又は第八十七条の規定により指定国際会計基準（連結財務諸表の用語、様式及び作成方法に関する規則（昭和三十八年大蔵省令第二十八号。以下「連結財務諸表規則」という。）第九十三条に規定する指定国際会計基準をいう。以下同じ。）により作成する場合において指定国際会計基準により作成が求められる中間連結貸借対照表、中間連結損益計算書、中間連結包括利益計算書、中間連結株主資本等変動計算書及び中間連結キャッシュ・フロー計算書に相当するものをいう。以下同じ。）の用語、様式及び作成方法は、中間財務諸表等の用語、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三十八号。以下「中間財務諸表等規則」という。）第二条の規定の適用を受けるものを除き、この規則の定めるところによるものとし、この規則において定めのない事項については、一般に公正妥当と認められる企業会計の基準に従うものとする。

Article 1 (1) From among finance and accounting documents to be submitted pursuant to the provisions of Article 5, Article 7, Article 9, paragraph (1), Article 10, paragraph (1), Article 24-4-7, paragraph (1) or (2) or Article 24-5, paragraph (1) of the Financial Instruments and Exchange Act (Act No. 25 of 1948; hereinafter referred to as the "Act") (including the cases where any of these provisions are applied mutatis mutandis pursuant to Article 24-4-7, paragraph (4) and Article 24-5, paragraph (5) of the Act and cases where these provisions are applied mutatis mutandis, pursuant to Article 27 of the Act, to a juridical person which has been designated by the Commissioner of the Financial Services Agency pursuant to the provisions of Article 1, paragraph (1) of the Ordinance on Terminology, Forms, and Preparation Methods of Financial Statements, etc. (Ordinance of the Ministry of Finance No. 59 of 1963; hereinafter referred to as the "Ordinance on Financial Statements, etc.") (such corporation is hereinafter referred to as a "Designated Corporation")), the terminology, forms, and preparation methods of Interim Consolidated Financial Statements (meaning interim consolidated balance sheets, interim consolidated profit and loss statements, interim statement of comprehensive profit, interim consolidated statements of changes in net assets, interim consolidated cash flow statements, and consolidated supplementary schedules

or, if they are prepared pursuant to Designated International Accounting Standards (meaning Designated International Accounting Standards as provided in Article 93 of the Ordinance on Terminology, Forms and Preparation Methods of Consolidated Financial Statements (Ordinance of the Ministry of Finance No. 28 of 1976; hereinafter referred to as the "Ordinance on Consolidated Financial Statements"); the same applies hereinafter) pursuant to the provisions of Article 87, equivalents to interim consolidated balance sheets, interim consolidated profit and loss statements, interim statement of comprehensive profit, interim consolidated statements of changes in net assets and interim consolidated cash flow statements of which preparation is required pursuant to Designated International Accounting Standards; the same applies hereinafter) are governed by the provisions of this Ordinance, except for those subject to application of the provisions of Article 2 of the Ordinance on Terminology, Forms, and Preparation Methods of Interim Financial Statements, etc. (Ordinance of the Ministry of Finance No. 38 of 1977; hereinafter referred to as the "Ordinance on Interim Financial Statements, etc."), and any matters that are not provided for under this Ordinance are in compliance with business accounting standards generally accepted as fair and appropriate.

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

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

3 連結財務諸表規則第一条第三項に規定する金融庁長官が定める企業会計の基準は、第一項に規定する一般に公正妥当と認められる企業会計の基準に該当するものとする。

(3) Business accounting standards specified by the Commissioner of the Financial Services Agency as provided in Article 1, paragraph (3) of the Ordinance on Consolidated Financial Statements are regarded as the business accounting standards generally accepted as fair and appropriate as provided in paragraph (1).

（適用の特例）

(Special Provisions for Application)

第一条の二 国際的な財務活動又は事業活動を行う会社として次に掲げる要件のいずれかを満たすもの（以下「特定会社」という。）が提出する中間連結財務諸表の用語、様式及び作成方法は、第六章の定めるところによることができる。

Article 1-2 The terminology, forms, and preparation methods of Interim

Consolidated Financial Statements that a company, as one that engages in international financing activities or business activities, which satisfies either of the following requirements (hereinafter referred to as a "Specified Company") submits may be in accordance with the provisions of Chapter VI:

一 連結財務諸表規則第一条の二第一項第一号 に掲げる要件を満たすこと。

(i) that it should satisfy the requirements set forth in Article 1-2, item (i) of the Ordinance on Consolidated Financial Statements; or

二 当中間連結会計期間（第三条第二項に規定する期間をいう。以下この号において同じ。）の直前の連結会計年度又は当中間連結会計期間の直前の四半期連結会計期間（四半期連結財務諸表の用語、様式及び作成方法に関する規則（平成十九年内閣府令第六十四号。以下「四半期連結財務諸表規則」という。）第二条第三号に規定する期間をいう。）のいずれかの期間のうち、その末日が中間連結決算日に最も近いものに係る連結財務諸表（連結財務諸表規則第一条第一項に規定する書類をいう。以下同じ。）又は四半期連結財務諸表（四半期連結財務諸表規則第一条第一項に規定する書類をいう。）を指定国際会計基準に準拠して作成した会社であって、連結財務諸表規則第一条の二第一項第一号ロ及びハに掲げる要件を満たすこと。

(ii) that it should be a company that prepared Consolidated Financial Statements (meaning documents as provided in Article 1, paragraph (1) of the Ordinance on Consolidated Financial Statements; the same applies hereinafter) or Quarterly Consolidated Financial Statements (meaning documents as provided in Article 1, paragraph (1) of the Ordinance on Terminology, Forms and Preparation Methods of Quarterly Consolidated Financial Statements (Cabinet Office Ordinance No. 64 of 2007; hereinafter referred to as the "Ordinance on Quarterly Consolidated Financial Statements")) pertaining to the Consolidated Fiscal Year (meaning a period as provided in Article 3, paragraph (2); hereinafter the same applies in this item) immediately prior to the current Interim Consolidated Accounting Period or the Quarterly Consolidated Accounting Period (meaning a period as provided in Article 2, item (iii) of the Ordinance on Quarterly Consolidated Financial Statements) immediately prior to the current Interim Consolidated Accounting Period, whichever is the period of which the last day is the closest to the interim consolidated closing date, in accordance with Designated International Accounting Standards and should satisfy the requirements set forth in Article 1-2, item (i), sub-items (b) and (c) of the Ordinance on Consolidated Financial Statements.

(定義)

(Definitions)

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

Article 2 In this Ordinance, the meanings of the terms listed in the following

items are as set forth respectively in those items:

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

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

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

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

三 連結子会社 連結の範囲に含まれる子会社をいう。

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

四 連結会社 中間連結財務諸表提出会社及び連結子会社をいう。

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

五 非連結子会社 連結の範囲から除かれる子会社をいう。

(v) Non-consolidated Subsidiary Company: a Subsidiary Company excluded from the scope of consolidation;

六 関連会社 財務諸表等規則第八条第五項及び第六項の規定により、中間連結財務諸表提出会社の関連会社とされる者をいう。

(vi) Affiliated Company: an entity that is regarded as an affiliated company of a Company Submitting Interim Consolidated Financial Statements, pursuant to the provisions of Article 8, paragraphs (5) and (6) of the Ordinance on Financial Statements, etc.;

七 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。

(vii) Equity Method: a method whereby an investor company corrects its investment amount each business year according to the changes in the portions of the investee company's net assets, profit and loss which belong to said investor company;

八 削除

(viii) Deleted;

九 少数株主持分 連結子会社の資本のうち中間連結財務諸表提出会社の持分に属しない部分をいう。

(ix) Minority Shareholders' Equity: the portion of a Consolidated Subsidiary Company's capital which is not equity of the Company Submitting Interim Consolidated Financial Statements;

十 キャッシュ・フロー 次号に規定する資金の増加又は減少をいう。

(x) Cash Flow: any increase or decrease in the Funds defined in the following item;

十一 資金 現金（当座預金、普通預金その他預金者が一定の期間を経ることなく引き出すことができる預金を含む。第八十四条及び第八十六条において同じ。）及び現金同等物（容易に換金することが可能であり、かつ、価値の変動のリスクが低い短期的な投資をいう。第八十四条及び第八十六条において同じ。）の合計額をいう。

(xi) Funds: the total amount of cash (including any current deposits, ordinary deposits, and other deposits which the depositor is able to withdraw without waiting for a certain period to elapse; the same applies in Articles 84 and 86) and Cash Equivalents (meaning short-term investments which can be easily converted into cash and which have a low risk of fluctuating in value; the same applies in Articles 84 and 86);

十二 デリバティブ取引 財務諸表等規則第八条第十四項に規定する取引をいう。

(xii) Derivative Transactions: transactions as provided in Article 8, paragraph (14) of the Ordinance on Financial Statements, etc.;

十三 売買目的有価証券 財務諸表等規則第八条第二十項に規定する有価証券をいう。

(xiii) Trading Securities: securities as provided in Article 8, paragraph (20) of the Ordinance on Financial Statements, etc.;

十四 満期保有目的の債券 財務諸表等規則第八条第二十一項に規定する債券をいう。

(xiv) Bonds Held to Maturity: bonds as provided in Article 8, paragraph (21) of the Ordinance on Financial Statements, etc.;

十五 その他有価証券 財務諸表等規則第八条第二十二項に規定する有価証券をいう。

(xv) Other Securities: securities as provided in Article 8, paragraph (22) of the Ordinance on Financial Statements, etc.;

十六 自己株式 連結財務諸表規則第二条第十九号に規定する株式をいう。この場合において、同号中「連結財務諸表」とあるのは、「中間連結財務諸表」と読み替えるものとする。

(xvi) Treasury Shares: the shares defined in Article 2, item (xix) of the Ordinance on Consolidated Financial Statements; in this case, the term "Consolidated Financial Statements" in that item is deemed to be replaced with "Interim Consolidated Financial Statements";

十七 自社の株式 連結財務諸表規則第二条第二十号に規定する連結会社の株式をいう。

(xvii) Company's Own Shares: shares of Consolidated Companies under the provisions of Article 2, item (xx) of the Ordinance on Consolidated Financial Statements;

十八 自社株式オプション 連結財務諸表規則第二条第二十一号に規定する自社株式オプションをいう。

(xviii) Options on a Company's Own Shares: options on a company's own shares as provided in Article 2, item (xxi) of the Ordinance on Consolidated Financial Statements;

- 十九 ストック・オプション 連結財務諸表規則第二条第二十二号に規定するストック・オプションをいう。
- (xix) Stock Options: stock options as provided in Article 2, item (xxii) of the Ordinance on Consolidated Financial Statements;
- 二十 企業結合 財務諸表等規則第八条第二十七項に規定する企業結合をいう。
- (xx) Business Combination: business combination as provided in Article 8, paragraph (27) of the Ordinance on Financial Statements, etc.;
- 二十一 取得企業 財務諸表等規則第八条第二十八項に規定する企業をいう。
- (xxi) Acquiring Enterprise: an enterprise as provided in Article 8, paragraph (28) of the Ordinance on Financial Statements, etc.;
- 二十二 被取得企業 財務諸表等規則第八条第二十九項に規定する企業をいう。
- (xxii) Acquired Enterprise: an enterprise as provided in Article 8, paragraph (29) of the Ordinance on Financial Statements, etc.;
- 二十三 結合企業 財務諸表等規則第八条第三十一項に規定する企業をいう。
- (xxiii) Combiner: an enterprise as provided in Article 8, paragraph (31) of the Ordinance on Financial Statements, etc.;
- 二十四 被結合企業 財務諸表等規則第八条第三十二項に規定する企業をいう。
- (xxiv) Combinee: an enterprise as provided in Article 8, paragraph (32) of the Ordinance on Financial Statements, etc.;
- 二十五 結合後企業 財務諸表等規則第八条第三十三項に規定する企業をいう。
- (xxv) Combined Enterprise: an enterprise as provided in Article 8, paragraph (33) of the Ordinance on Financial Statements, etc.;
- 二十六 結合当事企業 財務諸表等規則第八条第三十四項に規定する企業をいう。
- (xxvi) Constituent Enterprises: enterprises as provided in Article 8, paragraph (34) of the Ordinance on Financial Statements, etc.;
- 二十七 共通支配下の取引等 財務諸表等規則第八条第三十七項に規定する共通支配下の取引等をいう。
- (xxvii) Common Control Transaction, etc.: a common control transaction, etc. as provided in Article 8, paragraph (37) of the Ordinance on Financial Statements, etc.;
- 二十八 事業分離 財務諸表等規則第八条第三十八項に規定する事業分離をいう。
- (xxviii) Business Divestiture: business divestiture as provided in Article 8, paragraph (38) of the Ordinance on Financial Statements, etc.;
- 二十九 分離元企業 財務諸表等規則第八条第三十九項に規定する企業をいう。
- (xxix) Divesting Enterprise: an enterprise as provided in Article 8, paragraph (39) of the Ordinance on Financial Statements, etc.;
- 三十 分離先企業 財務諸表等規則第八条第四十項に規定する企業をいう。
- (xxx) Divested Enterprise: an enterprise as provided in Article 8, paragraph (40) of the Ordinance on Financial Statements, etc.;
- 三十一 金融商品 財務諸表等規則第八条第四十一項に規定する金融商品をいう。
- (xxxi) Financial Instruments: financial instruments as provided in Article 8,



paragraph (41) of the Ordinance on Financial Statements, etc.; and  
三十二 資産除去債務 財務諸表等規則第八条第四十二項に規定する資産除去債務を  
いう。

(xxxii) Asset Retirement Obligations: asset retirement obligations as provided  
in Article 8, paragraph (42) of the Ordinance on Financial Statements, etc.

(中間連結決算日及び中間連結会計期間)

(Interim Consolidated Closing Date and Interim Consolidated Accounting  
Period)

第三条 中間連結財務諸表提出会社は、当該会社の中間会計期間の末日を中間連結決算  
日と定め、当該日を基準として中間連結財務諸表を作成するものとする。

Article 3 (1) A Company Submitting Interim Consolidated Financial Statements  
is to specify the last day of its interim accounting period as its interim  
consolidated closing date, and prepare Interim Consolidated Financial  
Statements based on said date.

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

(2) In the case set forth in the preceding paragraph, the period for which Interim  
Consolidated Financial Statements are prepared (hereinafter referred to as the  
"Interim Consolidated Accounting Period") is the period from the day following  
the interim consolidated closing date that preceded the relevant interim  
consolidated closing date until the relevant interim consolidated closing date.

(中間連結財務諸表作成の一般原則)

(General Principles for the Preparation of Interim Consolidated Financial  
Statements)

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

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

一 企業集団（中間連結財務諸表提出会社及びその子会社をいう。以下同じ。）の財  
政状態、経営成績及びキャッシュ・フローの状況に関して有用な情報を提供するも  
のであること。

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

二 一般に公正妥当と認められる企業会計の基準に準拠して作成された連結会社の中

間財務諸表を基礎として作成されていること。

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

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

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

四 当該中間連結会計期間の直前の連結会計年度において連結財務諸表作成のために採用した基準及び手続については、正当な理由により変更を行う場合を除き、当該中間連結会計期間において継続して適用されていること。

(iv) the accounting principles and procedures adopted for preparing the Consolidated Financial Statements for the consolidated fiscal year immediately prior to the relevant Interim Consolidated Accounting Period are applied continuously in the relevant Interim Consolidated Accounting Period, except where these are modified on justifiable grounds.

(連結の範囲)

(Scope of Consolidation)

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

Article 5 (1) A Company Submitting Interim Consolidated Financial Statements must include all of its Subsidiary Companies in the scope of consolidation; provided, however, that it does not include a Subsidiary Company that falls under either of the following categories in the scope of consolidation:

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

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

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

(ii) a Subsidiary Company whose inclusion in the scope of consolidation is

found likely to lead to an extremely erroneous conclusion about the Company Submitting the Interim Consolidated Financial Statements by its interested parties.

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（役務収益を含む。以下同じ。）、損益、利益剰余金及びキャッシュ・フローその他の項目からみて、連結の範囲から除いても企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する合理的な判断を妨げない程度に重要性の乏しいものは、連結の範囲から除くことができる。

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

3 次に掲げる会社等（会社、指定法人、組合その他これらに類する事業体（外国におけるこれらに相当するものを含む。）をいう。以下同じ。）の財政状態、経営成績又はキャッシュ・フローの状況に関する事項で、当該企業集団の財政状態、経営成績及びキャッシュ・フローの状況の判断に影響を与えると認められる重要なものがある場合には、その内容を中間連結財務諸表に注記しなければならない。

(3) If there is any material matter concerning the financial position, operating results or Cash Flow conditions of a Company, etc. (meaning a company, Designated Corporation, partnership or any other business entity equivalent thereto (including a business entity equivalent thereto in a foreign state); the same applies hereinafter) set forth as follows, which is found to exert influence on determination on the financial position, operating results and Cash Flow conditions of the Business Group, the details thereof must be stated in the notes in the Interim Consolidated Financial Statements:

一 第一項ただし書の規定により連結の範囲から除かれた子会社

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

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

(ii) among Companies, etc. whose majority of voting rights are held by the Company Submitting Interim Consolidated Financial Statements on its own

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

(連結子会社の資産及び負債の評価等)

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

第六条 中間連結財務諸表の作成に当たっては、連結子会社の資産及び負債の評価並びに中間連結財務諸表提出会社の連結子会社に対する投資とこれに対応する当該連結子会社の資本の相殺消去その他必要とされる連結会社相互間の項目の消去をしなければならない。

Article 6 When preparing Interim Consolidated Financial Statements, assets and liabilities of Consolidated Subsidiary Companies must be valued, investments by the Company Submitting the Interim Consolidated Financial Statements in Consolidated Subsidiary Companies must be offset against the corresponding equity of said Consolidated Subsidiary Companies, and any other necessary elimination of items between the Consolidated Companies must be made.

(持分法の適用)

(Application of the Equity Method)

第七条 非連結子会社及び関連会社に対する投資については、持分法により計算した価額をもって中間連結貸借対照表に計上しなければならない。ただし、次の各号の一に該当する会社に対する投資については、持分法を適用しないものとする。

Article 7 (1) Investments in any Non-consolidated Subsidiary Company or Affiliated Company must be reported on an interim consolidated balance sheet by indicating values calculated by the Equity Method; provided, however, that the Equity Method is not applied to investments in a company that falls under either of the following categories:

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

(i) an Affiliated Company on whose financial and operational or business policy decisions the Company Submitting the Interim Consolidated Financial

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

(ii) a Non-consolidated Subsidiary Company or Affiliated Company for which application of the Equity Method is found likely to lead interested parties to an extremely erroneous conclusion about the Company Submitting the Interim Consolidated Financial Statements.

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

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

(税効果会計の適用)

(Application of Tax Effect Accounting)

第八条 連結会社の法人税その他利益に関連する金額を課税標準として課される租税（以下「法人税等」という。）については、税効果会計（中間連結貸借対照表に計上されている資産及び負債の金額と課税所得の計算の結果算定された資産及び負債の金額との間に差異がある場合において、当該差異に係る法人税等の金額を適切に期間配分することにより、法人税等を控除する前の中間純利益の金額と法人税等の金額を合理的に対応させるための会計処理をいう。以下同じ。）を適用して中間連結財務諸表を作成しなければならない。

Article 8 With regard to Consolidated Companies' corporation tax and any other taxes that are imposed on amounts related to profits as the tax base (hereinafter referred to as "Corporation Tax, etc."), Interim Consolidated Financial Statements must be prepared by applying Tax Effect Accounting (meaning an accounting method which, if there are differences between the amounts of assets and liabilities reported on the interim consolidated balance sheet and the amounts of assets and liabilities derived as a result of calculating the taxable income, reasonably matches the amount of interim net profit before deducing the Corporation Tax, etc. with the applicable amount of Corporation Tax, etc. through appropriate inter-period allocation of the amount of Corporation Tax, etc. pertaining to such differences; the same applies hereinafter).

(中間決算日の異なる子会社)

(Subsidiary Company with a Different Interim Closing Date)

第九条 その中間会計期間の末日が中間連結決算日と異なる連結子会社は、中間連結決算日において、中間連結財務諸表作成の基礎となる中間財務諸表を作成するために必要とされる中間決算を行わなければならない。ただし、当該連結子会社の中間会計期間の末日と中間連結決算日との差異が三か月を超えない場合において、当該中間会計期間に係る中間財務諸表を基礎として中間連結財務諸表を作成するときは、この限りでない。

Article 9 Any Consolidated Subsidiary Company for which the last day of the interim accounting period differs from the interim consolidated closing date must, on the interim consolidated closing date, carry out the necessary settlement of accounts for preparing interim financial statements that serve as the basis for preparation of Interim Consolidated Financial Statements; provided, however, that this does not apply when the difference between the last day of the interim accounting period of said Consolidated Subsidiary Company and the interim consolidated closing date is not more than three months, and Interim Consolidated Financial Statements are prepared based on interim financial statements for said interim accounting period.

(連結の範囲等に関する記載)

(Entry of the Scope of Consolidation, etc.)

第十条 連結の範囲に関する事項その他中間連結財務諸表作成のための基本となる重要な事項は、次の各号に掲げる事項に区別して中間連結キャッシュ・フロー計算書の次に記載しなければならない。

Article 10 (1) Matters on the scope of consolidation and other material matters that serve as the basis for preparing Interim Consolidated Financial Statements must be entered immediately after the interim consolidated cash flow statement, by classifying them into the following matters:

一 連結の範囲に関する事項

(i) matters on the scope of consolidation;

二 持分法の適用に関する事項

(ii) matters on application of the Equity Method;

三 連結子会社の中間決算日等に関する事項

(iii) matters on the interim closing date, etc. of Consolidated Subsidiary Companies;

四 会計処理基準に関する事項

(iv) matters on accounting standards; and

2 前項第一号に掲げる連結の範囲に関する事項については、次の各号に掲げる事項を記載するものとする。

(2) With regard to the matters on the scope of consolidation set forth in item (i) of the preceding paragraph, the following matters are to be entered:

一 連結子会社の数及び主要な連結子会社の名称

- (i) the number of Consolidated Subsidiary Companies and the names of major Consolidated Subsidiary Companies;  
 二 非連結子会社がある場合には、主要な非連結子会社の名称及び連結の範囲から除いた理由
  - (ii) if there are any Non-consolidated Subsidiary Companies, the names of major Non-consolidated Subsidiary Companies and the reason for excluding them from the scope of consolidation;  
 三 他の会社等の議決権の過半数を自己の計算において所有しているにもかかわらず当該他の会社等を子会社としなかった場合には、当該他の会社等の名称及び子会社としなかった理由
  - (iii) if, in spite of the fact that the Company Submitting the Interim Consolidated Financial Statements holds a majority of the voting rights in another Company, etc. on its own account, said other Company, etc. is not regarded as a Subsidiary Company, the name of said other Company, etc. and the reason for not regarding it as a Subsidiary Company; and  
 四 開示対象特別目的会社（財務諸表等規則第八条の九第二号に規定する開示対象特別目的会社をいう。以下この号において同じ。）がある場合には、開示対象特別目的会社の概要、開示対象特別目的会社との取引の概要及び取引金額その他の重要な事項
  - (iv) if there is any Special Purpose Company Subject to Disclosure (meaning a special purpose company subject to disclosure as defined in Article 8-9, item (ii) of the Ordinance on Financial Statements, etc.; hereinafter the same applies in this item), an outline of the Special Purpose Company Subject to Disclosure, an outline and the transaction amounts of transactions with the Special Purpose Company Subject to Disclosure, and any other material matters.
- 3 第一項第二号に掲げる持分法の適用に関する事項については、次の各号に掲げる事項を記載するものとする。
- (3) With regard to the matters on the application of the Equity Method set forth in paragraph (1), item (ii), the following matters are to be entered:
- 一 持分法を適用した非連結子会社又は関連会社の数及びこれらのうち主要な会社等の名称
  - (i) the number of Non-consolidated Subsidiary Companies or Affiliated Companies to which the Equity Method is applied and the names of major Companies among them;  
 二 持分法を適用しない非連結子会社又は関連会社がある場合には、これらのうち主要な会社等の名称
  - (ii) if there are any Non-consolidated Subsidiary Companies or Affiliated Companies to which the Equity Method is not applied, the names of major Companies among them;  
 三 持分法を適用しない非連結子会社又は関連会社がある場合には、持分法を適用し

ない理由

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

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

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

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

(v) if there are any matters that are found particularly necessary to be entered with regard to the procedures for application of the Equity Method, the details thereof.

4 第一項第三号に掲げる連結子会社の中間決算日等に関する事項については、中間決算日が中間連結決算日と異なる連結子会社がある場合において、その内容及び当該連結子会社について中間連結財務諸表作成の基礎となる中間財務諸表を作成するための中間決算が行われたかどうかを記載するものとする。

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

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

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

一 重要な資産の評価基準及び評価方法

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

二 重要な減価償却資産の減価償却の方法

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

三 重要な引当金の計上基準

(iii) the standards for recognition of material allowances;



四 重要な収益及び費用の計上基準

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

五 中間連結財務諸表の作成の基礎となった連結会社の中間財務諸表の作成に当たって採用した重要な外貨建の資産又は負債の本邦通貨への換算の基準

(v) the standards for translating material assets or liabilities that are in a foreign currency into Japanese currency, adopted for preparing interim financial statements of Consolidated Companies that served as the basis for preparation of Interim Consolidated Financial Statements;

六 重要なヘッジ会計（財務諸表等規則第八条の二第八号に規定する会計処理をいう。第十七条において同じ。）の方法

(vi) any material method of Hedge Accounting (meaning the hedge accounting defined in Article 8-2, item (viii) of the Ordinance on Financial Statements, etc.; the same applies in Article 17);

七 中間連結キャッシュ・フロー計算書における資金の範囲

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

八 その他中間連結財務諸表作成のための重要な事項

(viii) other material matters for preparing Interim Consolidated Financial Statements.

（中間連結財務諸表作成のための基本となる重要な事項の変更に関する記載）

(Entry of Changes in Material Matters That Serve as the Basis for the Preparation of Interim Consolidated Financial Statements)

第十一条 中間連結財務諸表作成のための基本となる重要な事項を変更した場合には、次の各号に掲げる事項を前条による記載の次に記載しなければならない。

Article 11 (1) If any material matters that serve as the basis for the preparation of Interim Consolidated Financial Statements have been changed, the following matters must be entered immediately after the entries under the preceding Article:

一 連結の範囲又は持分法適用の範囲を変更した場合には、その旨及び変更の理由

(i) if the scope of consolidation or the scope of application of the Equity Method has been changed, a statement to that effect, and the reason for the change;

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

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

三 表示方法を変更した場合には、その内容

(iii) if any presentation formats have been changed, the details of such change; and

四 中間連結キャッシュ・フロー計算書における資金の範囲を変更した場合には、そ

の旨、変更の理由及び当該変更が中間連結キャッシュ・フロー計算書に与えている影響の内容

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

2 当該中間連結会計期間の直前の連結会計年度に係る連結財務諸表作成に当たり会計処理の原則及び手続について変更が行われており、当該中間連結会計期間の直前の中間連結会計期間に係る中間連結財務諸表作成上の会計処理の原則及び手続と当該中間連結会計期間に係る中間連結財務諸表作成上の会計処理の原則及び手続との間に相違がみられる場合には、その旨及び当該変更の内容を注記しなければならない。

(2) If the accounting principles or procedures had been changed upon preparing the interim financial statements for the consolidated fiscal year immediately prior to the relevant Interim Consolidated Accounting Period, and there is any difference between the accounting principles and procedures adopted for preparing the Interim Consolidated Financial Statements for the Interim Consolidated Accounting Period immediately prior to the relevant Interim Consolidated Accounting Period and those adopted for preparing the Interim Consolidated Financial Statements for the relevant Interim Consolidated Accounting Period, an entry to that effect and the details of such change must be set down in the notes.

(重要な後発事象の注記)

(Notes on Material Post-Balance Sheet Events)

第十二条 中間連結決算日後、連結会社並びに持分法が適用される非連結子会社及び関連会社の当該中間連結財務諸表に係る中間連結会計期間が属する連結会計年度（当該中間連結会計期間を除く。）以降の財政状態、経営成績及びキャッシュ・フローの状況に重要な影響を及ぼす事象（以下「重要な後発事象」という。）が発生したときは、当該事象を注記しなければならない。ただし、その中間会計期間の末日が中間連結決算日と異なる子会社及び関連会社については、当該子会社及び関連会社の中間決算日後に発生した当該事象を注記しなければならない。

Article 12 If any events that exert a material influence on the financial position , operating results and Cash Flow conditions of Consolidated Companies, as well as Non-consolidated Subsidiary Companies and Affiliated Companies to which the Equity Method is applied, in and/or after the consolidated fiscal year containing the Interim Consolidated Accounting Period pertaining to the relevant Interim Consolidated Financial Statements (excluding said Interim Consolidated Accounting Period) occur after the interim consolidated closing date (such events are hereinafter referred to as "Material Post-Balance Sheet Events"), said events must be stated in the notes; provided, however, that, with regard to any Subsidiary Company or Affiliated Company the last day of whose

interim accounting period differs from the interim consolidated closing date, such events that occur after the interim closing date of said Subsidiary Company or Affiliated Company must be stated in the notes.

(追加情報の注記)

(Notes on Additional Information)

第十三条 この規則において特に定める注記のほか、中間連結財務諸表提出会社の利害関係人が企業集団の財政状態、経営成績及びキャッシュ・フローの状況に関する適正な判断を行うために必要と認められる事項があるときは、当該事項を注記しなければならない。

Article 13 In addition to the notes particularly specified under this Ordinance, if there are any matters that are found to be necessary for persons interested in the Company Submitting Interim Consolidated Financial Statements to make adequate judgments on the financial position, operating results and Cash Flow conditions of the Business Group, said matters must be stated in the notes.

(セグメント情報等の注記)

(Notes on Segment Information)

第十四条 企業を構成する一定の単位（以下「報告セグメント」という。）に関する情報（以下「セグメント情報」という。）については、次に掲げる事項を様式第一号に定めるところにより注記しなければならない。

Article 14 (1) With regard to information on a certain unit of an Enterprise (hereinafter referred to as a "Reporting Segment") (such information will hereinafter be referred to as "Segment Information"), the following matters must be set down in the notes in accordance with Form No. 1:

一 報告セグメントの概要

(i) the outline of any Reporting Segment;

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

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

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

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

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

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

- 一 製品及びサービスごとの情報
- (i) information for each product and service;
- 二 地域ごとの情報
- (ii) information for each region; and
- 三 主要な顧客ごとの情報
- (iii) information for each major customer.

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

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

- 一 固定資産の減損損失
- (i) the impairment loss on fixed assets;
- 二 のれんの償却額及び未償却残高
- (ii) the amortization amount of goodwill and the unamortized balance; or
- 三 負ののれん発生益
- (iii) the gain from negative goodwill.

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

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

(リース取引に関する注記)

(Notes on Lease Transactions)

第十五条 財務諸表等規則第八条の六の規定は、リース取引について準用する。この場合において、同条第一項及び第三項中「財務諸表提出会社」とあるのは「連結会社」と、同条第一項第一号イ及び第二号並びに第二項中「当事業年度末」とあるのは「当中間連結会計期間末」と、同条第一項第二号ロ中「貸借対照表日後五年内」とあるのは「中間連結決算日の翌日から起算して五年以内の日」と、「貸借対照表日後五年超」とあるのは「中間連結決算日の翌日から起算して五年を経過した日以降」と、同条第二項中「一年内」とあるのは「中間連結決算日の翌日から起算して一年以内の日」と、同条第三項中「貸借対照表」とあるのは「中間連結貸借対照表」と読み替えるものとする。

Article 15 The provisions of Article 8-6 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to lease transactions. In this case, the term "Company Submitting the Financial Statements" in paragraphs (1) and

(3) of that Article is deemed to be replaced with "Consolidated Companies," the term "as of the end of the current business year" in paragraph (1), item (i), sub-item (a) and item (ii) and paragraph (2) of that Article is deemed to be replaced with "as of the end of the current Interim Consolidated Accounting Period," the phrases "up to five years from the balance sheet date" and "after five years from the balance sheet date" in paragraph (1), item (ii), sub-item (b) of that Article are deemed to be replaced with "up to the day on which five years have elapsed from the day following the interim consolidated closing date" and "after the day on which five years have elapsed from the day following the interim consolidated closing date" respectively, the phrase "Within One Year" in paragraph (2) of that Article is deemed to be replaced with "on a day that comes within one year from the day following the interim consolidated closing date," and the term "balance sheet" in paragraph (3) of that Article is deemed to be replaced with "interim consolidated balance sheet."

(金融商品に関する注記)

(Notes on Financial Instruments)

第十五条の二 連結財務諸表規則第十五条の五の二第一項（第一号を除く。）及び第二項の規定は、金融商品について準用する。この場合において、同条第一項第二号中「連結決算日」とあるのは「中間連結決算日」と、「連結貸借対照表の」とあるのは「中間連結貸借対照表の」と、「連結貸借対照表計上額」とあるのは「中間連結貸借対照表計上額」と読み替えるものとする。

Article 15-2 The provisions of Article 15-5-2, paragraphs (1) (excluding item (i)) and (2) of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to Financial Instruments. In this case, the phrases "consolidated closing date," "of the consolidated balance sheet," and "amounts reported on the consolidated balance sheet" in paragraph (1), item (ii) of that Article are deemed to be replaced with "interim consolidated closing date," "of the interim consolidated balance sheet," and "amounts reported on the interim consolidated balance sheet" respectively.

(有価証券に関する注記)

(Notes on Securities)

第十六条 連結財務諸表規則第十五条の六第一項（第一号、第四号及び第五号を除く。）、第三項及び第四項の規定は、有価証券について準用する。この場合において、同条第一項第二号及び第三号中「連結決算日」とあるのは「中間連結決算日」と、「連結貸借対照表計上額」とあるのは「中間連結貸借対照表計上額」と、同条第三項中「当連結会計年度」とあるのは「当中間連結会計期間」と、「連結決算日」とあるのは「中間連結決算日」と、「連結貸借対照表計上額」とあるのは「中間連結貸借対照表計上額」と、「連結財務諸表」とあるのは「中間連結財務諸表」と、「連結貸借対照表に」とあるのは「中間連結貸借対照表に」と、同条第四項中「当連結会計年

度」とあるのは「当中間連結会計期間」と読み替えるものとする。

Article 16 The provisions of Article 15-6, paragraphs (1) (excluding items (i), (iv) and (v)), (3) and (4) of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to securities. In this case, the terms "consolidated closing date" and "amount reported on the consolidated balance sheet" in paragraph (1), items (ii) and (iii) of that Article are deemed to be replaced with "interim consolidated closing date" and "amount reported on the interim consolidated balance sheet" respectively, the terms "current Consolidated Fiscal Year," "consolidated closing date," "amount reported on the consolidated balance sheet," "Consolidated Financial Statements," and "on the Consolidated Financial Statements" in paragraph (3) of that Article are deemed to be replaced with "current Interim Consolidated Accounting Period," "interim consolidated closing date," "amount reported on the interim consolidated balance sheet," "Interim Consolidated Financial Statements," and "on the Interim Consolidated Financial Statements" respectively, and the term "current Consolidated Fiscal Year" in paragraph (4) of that Article is deemed to be replaced with "current Interim Consolidated Accounting Period."

(デリバティブ取引に関する注記)

(Notes on Derivative Transactions)

第十七条 第十五条の二に定める事項のほか、デリバティブ取引（ヘッジ会計が適用されていないものに限る。）については、取引の対象物（通貨、金利、株式、債券、商品及びその他の取引の対象物をいう。次項において同じ。）の種類ごとの中間連結決算日における契約額又は契約において定められた元本相当額、中間連結決算日における時価及び評価損益並びに時価の算定方法を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 17 (1) In addition to the matters specified in Article 15-2, with regard to Derivative Transactions (limited to those to which Hedge Accounting is not applied), the contract amount as of the interim consolidated closing date or the principal equivalent amount specified in the contract, the market price and valuation gain or loss as of the interim consolidated closing date, and the calculation method for the market price must be stated in the notes, by type of the Subject Matter of Transactions (meaning currencies, money rates, shares, bonds, commodities and any other subject matter of transactions; the same applies in the following paragraph); provided, however, that notes may be omitted for matters of little materiality.

2 前項の規定にかかわらず、デリバティブ取引のうちヘッジ会計が適用されているものについては、取引の対象物の種類ごとの中間連結決算日における契約額又は契約において定められた元本相当額、中間連結決算日における時価及び時価の算定方法を注記することができる。

(2) Notwithstanding the provisions of the preceding paragraph, with regard to

Derivative Transactions to which Hedge Accounting is applied, the contract amount as of the interim consolidated closing date or the principal equivalent amount specified in the contract, the market price as of the interim consolidated closing date, and the calculation method for the market price may be entered in the notes, by type of Subject Matter of the Transactions.

3 第一項に定める事項は、取引（先物取引、オプション取引、先渡取引、スワップ取引及びその他のデリバティブ取引をいう。次項において同じ。）の種類、市場取引（財務諸表等規則第八条第十項第三号に規定する市場取引をいう。）又は市場取引以外の取引、買付約定に係るもの又は売付約定に係るもの、中間連結決算日から取引の決済日又は契約の終了時までの期間及びその他の項目に区分して記載しなければならない。

(3) The matters specified in paragraph (1) are entered by categorizing them by type of Transaction (meaning futures transactions, options transactions, forward transactions, swap transactions and any other Derivative Transactions; the same applies in the following paragraph), by Market Transaction (meaning the market transactions defined in Article 8, paragraph (10), item (iii) of the Ordinance on Financial Statements, etc.) or off-Market Transaction, by the relationship to a purchase contract or to a sale contract, by the period from the interim consolidated closing date to the settlement date of the transaction or to the time of termination of the contract, and other matters.

4 第二項に定める事項は、ヘッジ会計の方法、取引の種類、ヘッジ対象（財務諸表等規則第八条の二第八号に規定するヘッジ対象をいう。）及びその他の項目に区分して記載しなければならない。

(4) The matters specified in paragraph (2) must be entered by categorizing them by the method of Hedge Accounting, by the type of Transaction, by the Hedged Items (meaning the hedged items defined in Article 8-2, item (viii) of the Ordinance on Financial Statements, etc.), and other matters.

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

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

第十七条の二 財務諸表等規則第八条の十四第一項の規定は、ストック・オプション若しくは自社株式オプションを付与又は自社の株式を交付している場合について準用する。この場合において、同項第一号中「事業年度」とあるのは、「中間連結会計期間」と読み替えるものとする。

Article 17-2 The provisions of Article 8-14, paragraph (1) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to cases where Stock Options or Options on the Company's Own Shares have been granted or the Company's Own Shares have been issued. In this case, the term "business year" in item (i) of that paragraph is deemed to be replaced with "Interim

## Consolidated Accounting Period."

(ストック・オプションに関する注記)

### (Notes on Stock Options)

第十七条の三 中間財務諸表等規則第五条の九（第四項を除く。）の規定は、ストック・オプションを付与している場合について準用する。この場合において、同条第一項中「中間会計期間」とあるのは「中間連結会計期間」と、「中間財務諸表提出会社」とあるのは「中間連結財務諸表提出会社」と読み替えるものとする。

Article 17-3 The provisions of Article 5-9 (excluding paragraph (4)) of the Ordinance on Consolidated Financial Statements, etc. apply mutatis mutandis to cases where Stock Options have been granted. In this case, the terms "interim accounting period" and "Company Submitting Interim Financial Statements" in paragraph (1) of that Article are deemed to be replaced with "Interim Consolidated Accounting Period" and "Company Submitting Interim Consolidated Financial Statements."

(取得による企業結合が行われた場合の注記)

### (Notes on Business Combination through Acquisition)

第十七条の四 連結財務諸表規則第十五条の十二 の規定は、他の企業又は企業を構成する事業の取得による企業結合が行われた場合について準用する。この場合において、同条第一項（第十号を除く。）、第二項及び第三項中「連結会計年度」とあるのは「中間連結会計期間」と、同条第一項第二号 中「連結財務諸表」とあるのは「中間連結財務諸表」と、同項第十号 中「連結会計年度の翌連結会計年度以降」とあるのは「中間連結会計期間の末日後」と、同項第十一号 及び第三項第一号 中「連結損益計算書」とあるのは「中間連結損益計算書」と読み替えるものとする。

Article 17-4 The provisions of Article 15-12 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to the case where a Business Combination through acquisition of another Enterprise or a business segment of another Enterprise has been carried out. In this case, the term "Consolidated Fiscal Year" in paragraphs (1) (excluding item (x)), (2) and (3) of that Article is deemed to be replaced with "Interim Consolidated Accounting Period," the term "Consolidated Financial Statements" in paragraph (1), item (ii) of that Article is deemed to be replaced with "Interim Consolidated Financial Statements," the phrase "in or after the Consolidated Fiscal Year following the Consolidated Fiscal Year" in item (x) of that paragraph is deemed to be replaced with "after the last day of the Interim Consolidated Accounting Period," and the term "consolidated profit and loss statement" in item (xi) of that paragraph and paragraph (3), item (i) is deemed to be replaced with "interim consolidated profit and loss statement."

## 第十七条の五 削除



## Article 17-5 deleted

(共通支配下の取引等の注記)

(Notes on Common Control Transactions, etc.)

第十七条の六 財務諸表等規則第八条の二十（第三項を除く。）の規定は、共通支配下の取引等について準用する。この場合において、同条中「事業年度」とあるのは、「中間連結会計期間」と読み替えるものとする。

Article 17-6 The provisions of Article 8-20 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to a Common Control Transaction, etc. In this case, the term "business year" in that Article is deemed to be replaced with "Interim Consolidated Accounting Period."

(共同支配企業の形成の注記)

(Notes on Formation of Jointly Controlled Enterprises)

第十七条の七 財務諸表等規則第八条の二十二（第三項を除く。）の規定は、共同支配企業の形成について準用する。この場合において、同条中「事業年度」とあるのは、「中間連結会計期間」と読み替えるものとする。

Article 17-7 The provisions of Article 8-22 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to formation of jointly controlled enterprises. In this case, the term "business year" in that Article is deemed to be replaced with "Interim Consolidated Accounting Period."

(事業分離における分離元企業の注記)

(Notes by Divesting Enterprise in Business Divestitures)

第十七条の八 連結財務諸表規則第十五条の十六 の規定は、重要な事業分離について準用する。この場合において、同条第一項 及び第三項中「連結会計年度」とあるのは「中間連結会計期間」と、同条第一項第四号中「連結損益計算書」とあるのは「中間連結損益計算書」と読み替えるものとする。

Article 17-8 The provisions of Article 15-16 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to a material Business Divestiture. In this case, the term "Consolidated Fiscal Year" in paragraphs (1) and (3) of that Article is deemed to be replaced with "Interim Consolidated Accounting Period" and the term "consolidated profit and loss statement" in paragraph (1), item (iv) of that Article is deemed to be replaced with "interim consolidated profit and loss statement."

(事業分離における分離先企業の注記)

(Notes by Divested Enterprise in Business Divestitures)

第十七条の九 財務諸表等規則第八条の二十四第一項 の規定は、企業結合に該当しない事業分離について準用する。

Article 17-9 The provisions of Article 8-24, paragraph (1) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to a Business Divestiture that is not categorized as a Business Combination.

(子会社の企業結合の注記)

(Notes on the Business Combination of a Subsidiary Company)

第十七条の十 連結財務諸表規則第十五条の十八の規定は、子会社の企業結合について準用する。この場合において、同条中「連結会計年度」とあるのは「中間連結会計期間」と、同条第一項中「連結財務諸表提出会社」とあるのは「中間連結財務諸表提出会社」と、同項第四号中「連結損益計算書」とあるのは「中間連結損益計算書」と読み替えるものとする。

Article 17-10 The provisions of Article 15-18 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to a Business Combination of a Subsidiary Company. In this case, the term "Consolidated Fiscal Year" in that Article is deemed to be replaced with "Interim Consolidated Accounting Period," the term "Company Submitting Consolidated Financial Statements" in paragraph (1) of that Article is deemed to be replaced with "Company Submitting Interim Consolidated Financial Statements" and the term "consolidated profit and loss statement" in item (iv) of that paragraph is deemed to be replaced with "interim consolidated profit and loss statement."

(企業結合に関する重要な後発事象等の注記)

(Notes on Material Post-Balance Sheet Events, etc. Related to Business Combinations)

第十七条の十一 財務諸表等規則第八条の二十五（第三項を除く。）の規定は、企業結合に関する重要な後発事象及び中間連結決算日までに主要な条件について合意をした企業結合であって同日までに完了していないものについて準用する。この場合において、同条中「貸借対照表日」とあるのは、「中間連結決算日」と読み替えるものとする。

Article 17-11 The provisions of Article 8-25 (excluding paragraph (3)) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to a Material Post-Balance Sheet Event related to a Business Combination and a Business Combination wherein an agreement has been reached on major conditions by the interim consolidated closing date and which has not been completed by that date. In this case, the term "balance sheet date" in that Article is deemed to be replaced with "interim consolidated closing date."

(事業分離に関する重要な後発事象等の注記)

(Notes on Material Post-Balance Sheet Events, etc. Related to Business Divestitures)

第十七条の十二 財務諸表等規則第八条の二十六第一項の規定は、事業分離に関する重

要な後発事象及び中間連結決算日までに主要な条件について合意をした事業分離であって同日までに完了していないものについて準用する。この場合において、同項中「貸借対照表日」とあるのは、「中間連結決算日」と読み替えるものとする。

Article 17-12 The provisions of Article 8-26, paragraph (1) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to a Material Post-Balance Sheet Event related to a Business Divestiture and a Business Divestiture wherein an agreement has been reached on major conditions by the interim consolidated closing date and which has not been completed by that date. In this case, the term "balance sheet date" in that paragraph is deemed to be replaced with "interim consolidated closing date."

(子会社の企業結合に関する後発事象等の注記)

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

第十七条の十三 連結財務諸表規則第十五条の二十一の規定は、子会社の企業結合に関する後発事象及び主要な条件について合意をした子会社の行う企業結合であって中間連結決算日までに完了していないものについて準用する。この場合において、同条中「連結決算日」とあるのは、「中間連結決算日」と読み替えるものとする。

Article 17-13 The provisions of Article 15-21 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to a Significant Post-Balance Sheet Event related to a Business Combination of a Subsidiary Company and a Business Combination carried out by a Subsidiary Company wherein an agreement has been reached on major conditions and which has not been completed by the interim consolidated closing date. In this case, the term "consolidated closing date" in that Article is deemed to be replaced with "interim consolidated closing date."

(継続企業の前提に関する注記)

(Notes on the Going Concern Assumption)

第十七条の十四 中間財務諸表等規則第五条の十八の規定は、中間連結財務諸表提出会社について準用する。この場合において、同条中「中間貸借対照表日」とあるのは「中間連結決算日」と、同条第四号中「中間財務諸表」とあるのは「中間連結財務諸表」と読み替えるものとする。

Article 17-14 The provisions of Article 5-18 of the Ordinance on Interim Financial Statements, etc. apply mutatis mutandis to a Company Submitting Interim Consolidated Financial Statements. In this case, the term "interim balance sheet date" in that Article is deemed to be replaced with "interim consolidated closing date" and the term "Interim Financial Statements" in item (iv) of that Article is deemed to be replaced with "Interim Consolidated Financial Statements."

(資産除去債務に関する注記)

(Notes on Asset Retirement Obligations)

第十七条の十五 財務諸表等規則第八条の二十八（第一号イ及びロを除く。）の規定は、資産除去債務について準用する。この場合において、同条中「貸借対照表」とあるのは「中間連結貸借対照表」と、「当該事業年度」とあるのは「当中間連結会計期間」と読み替えるものとする。

Article 17-15 The provisions of Article 8-28 (excluding item (i), sub-items (a) and (b)) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to Asset Retirement Obligations. In this case, the terms "balance sheet" and "the relevant business year" in that Article are deemed to be replaced with "interim consolidated balance sheet" and "the current Interim Consolidated Accounting Period" respectively.

(賃貸等不動産に関する注記)

(Notes on Rental, etc. Real Properties)

第十七条の十六 連結財務諸表規則第十五条の二十四（第一号及び第四号を除く。）の規定は、賃貸等不動産（同条に規定する賃貸等不動産をいう。次項において同じ。）について準用する。この場合において、同条第二号中「連結貸借対照表計上額」とあるのは「中間連結貸借対照表計上額」と、「連結会計年度」とあるのは「中間連結会計期間」と、同条第三号中「連結決算日」とあるのは「中間連結決算日」と読み替えるものとする。

Article 17-16 (1) The provisions of Article 15-24 of the Ordinance on Consolidated Financial Statements (excluding items (i) and (iv)) apply mutatis mutandis to Rental, etc. Real Properties (meaning a Rental, etc. Real Property as provided in that Article; the same applies in the following paragraph). In this case, the phrase "reported in the consolidated balance sheet" and the term "Consolidated Fiscal Year" in item (ii) of that Article are deemed to be replaced with "reported in the interim consolidated balance sheet" and "Interim Consolidated Accounting Period" respectively, and the term "consolidated closing date" in item (iii) of that Article is deemed to be replaced with "interim consolidated closing date".

2 前項において準用する連結財務諸表規則第十五条の二十四第二号及び第三号に掲げる事項のうち、賃貸等不動産の中間連結貸借対照表計上額及び中間連結決算日における時価に前連結会計年度の末日に比して著しい変動が認められない場合には、その旨を記載することにより、これらの号に掲げる事項の注記を省略することができる。

(2) If, from among the matters set forth in Article 15-24, items (ii) and (iii) of the Ordinance on Consolidated Financial Statements as applied mutatis mutandis pursuant to the preceding paragraph, no substantial fluctuation is found in the amount of Rental, etc. Real Properties reported on the interim consolidated balance sheet and the market price thereof as of the interim consolidated closing date in comparison to the last day of the previous Consolidated Fiscal

Year, notes may be omitted for the matters set forth in those items by making a statement to that effect.

(注記の方法)

(Method of Notation)

第十八条 この規則の規定により記載すべき注記は、第十条及び第十一条の規定による記載の次に記載しなければならない。ただし、次の各号に定める場合は、この限りでない。

Article 18 (1) The notes to be stated pursuant to the provisions of this Ordinance must be entered immediately after the entries under the provisions of Articles 10 and 11; provided, however, that this does not apply in the following cases:

一 第十条の規定により記載した事項と関係がある事項について、これと併せて記載を行った場合

(i) if matters related to those that were entered pursuant to the provisions of Article 10 were entered together with them; or

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

(ii) if notes that it is found appropriate to enter as Footnotes (meaning entering notes at the end of the table or account statement contained in the Interim Consolidated Financial Statements in which the matters pertaining to said notes are entered) are entered as Footnotes.

2 第十七条の十四の規定による注記は、前項の規定にかかわらず、中間連結キャッシュ・フロー計算書の次に記載しなければならない。この場合において、第十条の規定による記載は、同条第一項の規定にかかわらず、第十七条の十四の規定による注記の次に記載しなければならない。

(2) Notwithstanding the provisions of the preceding paragraph, the notes under the provisions of Article 17-14 must be entered immediately after the interim consolidated cash flow statement. In this case, notwithstanding the provisions of Article 10, paragraph (1), the matters to be entered under the provisions of that Article must be entered immediately after the notes under the provisions of Article 17-14.

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

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

(金額の表示の単位)

(Units for Presenting Amounts)

第十九条 中間連結財務諸表に掲記される科目その他の事項の金額は、百万円単位又は千円単位をもって表示するものとする。

Article 19 The amounts in the account titles and any other matters contained in Interim Consolidated Financial Statements are to be presented in units of millions of yen or thousands of yen.

## 第二章 中間連結貸借対照表

### Chapter II Interim Consolidated Balance Sheets

#### 第一節 総則

##### Section 1 General Provisions

(中間連結貸借対照表の記載方法)

(Method of Entry in an Interim Consolidated Balance Sheet)

第二十条 中間連結貸借対照表の記載方法は、本章の定めるところによる。

Article 20 (1) The method of entry in an interim consolidated balance sheet is in accordance with the provisions of this Chapter.

2 中間連結貸借対照表は、様式第四号により記載するものとする。

(2) Entry in an interim consolidated balance sheet is to be in accordance with Form No. 4.

(資産、負債及び純資産の分類記載)

(Classification into Assets, Liabilities and Net Assets)

第二十一条 資産、負債及び純資産は、それぞれ資産の部、負債の部及び純資産の部に分類して記載しなければならない。

Article 21 Assets, liabilities and net assets must be entered by respectively classifying them into an assets section, a liabilities section, and a net assets section.

(科目の記載の配列)

(Arrangement of Account Titles)

第二十二条 資産及び負債の科目の記載の配列は、流動性配列法によるものとする。

Article 22 The account titles of assets and liabilities are to be arranged by using the method of current arrangement.

#### 第二節 資産

##### Section 2 Assets

(資産の分類)

(Classification of Assets)

第二十三条 資産は、流動資産、固定資産及び繰延資産に分類し、更に、固定資産に属

する資産は、有形固定資産、無形固定資産及び投資その他の資産に分類して記載しなければならない。

**Article 23** Assets must be entered by classifying them into current assets, fixed assets and deferred assets, and assets categorized as fixed assets must be further classified into tangible fixed assets, intangible fixed assets, investments, and any other assets.

(各資産の範囲)

(Scope of Each Class of Assets)

第二十四条 財務諸表等規則第十五条から第十六条の三まで、第二十二条、第二十七条、第三十一条から第三十一条の五まで及び第三十六条の規定は、流動資産、有形固定資産、無形固定資産、投資その他の資産及び繰延資産の範囲について準用する。この場合において、財務諸表等規則第十五条から第十六条の三までの規定中「一年内」とあるのは「中間連結決算日の翌日から起算して一年以内の日」と、財務諸表等規則第二十二条第八号及び第二十七条第十二号中「財務諸表提出会社」とあるのは「連結会社」と読み替えるものとする。

**Article 24** The provisions of Articles 15 to 16-3 inclusive, 22, 27, 31 to 31-5 inclusive, and 36 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the scopes of current assets, tangible fixed assets, intangible fixed assets, investments and other assets, and deferred assets. In this case, the term "Within One Year" in Articles 15 to 16-3 of the Ordinance on Financial Statements, etc. is deemed to be replaced with "on a day within one year from the day following the interim consolidated closing date" and the term "the Company Submitting Financial Statements" in Article 22, item (viii) and Article 27, item (xii) of the Ordinance on Financial Statements, etc. is deemed to be replaced with "a Consolidated Company."

(流動資産の区分表示)

(Separate Presentation of Current Assets)

第二十五条 流動資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもって掲記しなければならない。ただし、当該項目に属する資産の金額が資産の総額の百分の一以下のもので、他の項目に属する資産と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもって一括して掲記することができる。

**Article 25** (1) Assets categorized as current assets must be set down under account titles with names that are indicative of said assets, in accordance with the categorization of the following items; provided, however, that assets categorized under any of said items whose amount is not more than one percent of the total amount of assets and which it is found appropriate to present collectively with assets categorized under another item, may be set down collectively under an account title with an appropriate name:

一 現金及び預金

(i) cash and deposits;

二 受取手形及び売掛金

(ii) negotiable instruments receivable and accounts receivable;

三 リース債権及びリース投資資産（通常の取引に基づいて発生したものに限り、破産更生債権等（財務諸表等規則第八条の十第一項第九号に規定する破産更生債権等をいう。）で一年内に回収されないことが明らかなものを除く。）

(iii) lease receivables and lease investment assets (limited to those that have arisen based on ordinary transactions, and excluding Claims in Bankruptcy, Reorganization, etc. (meaning the claims in bankruptcy, reorganization, etc. defined in Article 8-10, paragraph (1), item (ix) of the Ordinance on Financial Statements, etc.) that are clearly not collectible within one year);

四 有価証券

(iv) securities;

五 たな卸資産（財務諸表等規則第十五条第五号から第十号までに掲げるものをいう。以下同じ。）

(v) Inventory Assets (meaning the assets set forth in Article 15, items (v) to (x) inclusive of the Ordinance on Financial Statements, etc.); and

六 その他

(vi) others.

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

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

3 第一項第六号の資産のうち、その金額が資産の総額の百分の五を超えるものについては、当該資産を示す名称を付した科目をもって別に掲記しなければならない。

(3) Among the assets set forth in paragraph (1), item (vi), any asset of which the amount exceeds five percent of the total amount of assets must be set down separately under an account title with a name that is indicative of said assets.

（流動資産に係る引当金の表示）

(Indication of Allowances Related to Current Assets)

第二十六条 財務諸表等規則第二十条の規定は、流動資産に属する資産に係る引当金について準用する。

Article 26 The provisions of Article 20 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to allowances related to assets that are categorized as current assets.



(有形固定資産の区分表示)

**(Separate Presentation of Tangible Fixed Assets)**

第二十七条 有形固定資産に属する資産は、これを一括し、有形固定資産を示す名称を付した科目をもって掲記するものとする。ただし、有形固定資産に属する資産を適当と認められる項目に分類し、当該資産を示す名称を付した科目をもって掲記することを妨げない。

**Article 27 (1) Assets categorized as tangible fixed assets are to be set down collectively under an account title with a name that is indicative of tangible fixed assets; provided, however, that this does not preclude assets categorized as tangible fixed assets from being classified into an entry that is found to be appropriate, and setting them down under an account title with a name that is indicative of said assets.**

2 前項の規定にかかわらず、有形固定資産に属する資産のうちに、その金額が資産の総額の百分の五を超えるものがある場合には、当該資産を他の有形固定資産と区分し、それぞれその資産を示す名称を付した科目をもって掲記しなければならない。

**(2) Notwithstanding the provisions of the preceding paragraph, if assets categorized as tangible fixed assets include any asset whose amount exceeds five percent of the total amount of assets, said asset must be separated from other tangible fixed assets and must be set down under an account title with a name that is indicative of each such asset.**

(減価償却累計額の表示)

**(Indication of the Amounts of Accumulated Depreciation)**

第二十八条 財務諸表等規則第二十五条及び第二十六条の規定は、建物、構築物その他の有形固定資産に対する減価償却累計額について準用する。

**Article 28 The provisions of Articles 25 and 26 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the amounts of accumulated depreciation for buildings, structures, and any other tangible fixed assets.**

(減損損失累計額の表示)

**(Indication of the Amounts of Accumulated Impairment Losses)**

第二十八条の二 財務諸表等規則第二十六条の二の規定は、有形固定資産に対する減損損失累計額について準用する。

**Article 28-2 The provisions of Article 26-2 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the amounts of accumulated impairment losses for tangible fixed assets.**

(無形固定資産の区分表示)

**(Separate Presentation of Intangible Fixed Assets)**

第二十九条 無形固定資産に属する資産は、次に掲げる項目の区分に従い、当該資産を示す名称を付した科目をもって掲記しなければならない。ただし、第一号に掲げる項

目に属する資産の金額が資産の総額の百分の一以下である場合には、第二号に掲げる項目に属する資産と一括して掲記することができる。

Article 29 (1) Assets categorized as intangible fixed assets must be set down under account titles with names that are indicative of said assets, in accordance with the following categorization of items; provided, however, that assets categorized under the item set forth in item (i) whose amount is not more than one percent of the total amount of assets may be set down collectively with assets categorized under item (ii):

一 のれん

(i) goodwill; and

二 その他

(ii) others.

2 前項第二号の資産のうち、その金額が資産の総額の百分の五を超えるものについては、当該資産を示す名称を付した科目をもって別に掲記しなければならない。

(2) Among the assets set forth in item (ii) of the preceding paragraph, any asset of which the amount exceeds five percent of the total amount of assets must be set down separately under an account title with a name that is indicative of said assets.

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

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

(無形固定資産の減価償却累計額の表示)

(Presentation of Amounts of Accumulated Amortization for Intangible Fixed Assets)

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

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

(投資その他の資産の区分表示)

(Separate Presentation of Investments and Other Assets)

第三十一条 投資その他の資産に属する資産は、これを一括し、投資その他の資産を示す名称を付した科目をもって掲記するものとする。ただし、投資その他の資産に属する資産を適当と認められる項目に分類し、当該資産を示す名称を付した科目をもって掲記することを妨げない。

Article 31 (1) Assets categorized as investments and other assets are to be collectively set down under an account title with a name that is indicative of

investments and other assets; provided, however, that this does not preclude investments and other assets from being classified under an item that is found to be appropriate, and setting it down under an account title with a name that is indicative of said assets.

2 第二十七条第二項の規定は、投資その他の資産について準用する。

(2) The provisions of Article 27, paragraph (2) apply mutatis mutandis to investments and other assets.

(投資その他の資産に係る引当金の表示)

(Recording of Allowances Related to Investments and Other Assets)

第三十二条 財務諸表等規則第三十四条において準用する財務諸表等規則第二十条の規定は、投資その他の資産に属する資産に係る引当金について準用する。

Article 32 The provisions of Article 20 of the Ordinance on Financial Statements, etc. as applied mutatis mutandis pursuant to Article 34 of that Ordinance apply mutatis mutandis to allowances related to assets categorized as investments and other assets.

(繰延資産の区分表示)

(Separate Presentation of Deferred Assets)

第三十三条 繰延資産に属する資産は、これを一括し、繰延資産を示す名称を付した科目をもって掲記するものとする。ただし、繰延資産に属する資産を適当と認められる項目に分類し、当該資産を示す名称を付した科目をもって掲記することを妨げない。

Article 33 (1) Assets categorized as deferred assets are to be collectively set down under an account title with a name that is indicative of deferred assets; provided, however, that this does not preclude one from classifying assets categorized as deferred assets into an item that is found to be appropriate, and setting it down under an account title with a name that is indicative of said assets.

2 第二十七条第二項の規定は、繰延資産について準用する。

(2) The provisions of Article 27, paragraph (2) apply mutatis mutandis to deferred assets.

(繰延資産の償却累計額の表示)

(Recording of Amounts of Accumulated Amortization for Deferred Assets)

第三十四条 財務諸表等規則第三十八条の規定は、繰延資産に対する償却累計額について準用する。

Article 34 The provisions of Article 38 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the amounts of accumulated amortization for deferred assets.

(担保資産の注記)

(Notes on Collateral Assets)

第三十五条 財務諸表等規則第四十三条の規定は、担保に供されている資産について準用する。

Article 35 The provisions of Article 43 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to assets that have been provided as collateral.

### 第三節 負債

#### Section 3 Liabilities

(負債の分類)

(Classification of Liabilities)

第三十六条 負債は、流動負債及び固定負債に分類して記載しなければならない。

Article 36 Liabilities must be entered by classifying them into current liabilities and fixed liabilities.

(各負債の範囲)

(Scope of Each Class of Liabilities)

第三十七条 財務諸表等規則第四十七条から第四十八条の四まで及び第五十一条から第五十一条の五までの規定は、流動負債及び固定負債の範囲について準用する。この場合において、財務諸表等規則第四十七条及び第四十八条の二から第四十八条の四までの規定中「一年内」とあるのは、「中間連結決算日の翌日から起算して一年以内の日」と読み替えるものとする。

Article 37 The provisions of Articles 47 to 48-4 inclusive and 51 to 51-5 inclusive of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the scopes of current liabilities and fixed liabilities. In this case, the term "Within One Year" in Articles 47 and 48-2 to 48-4 inclusive of the Ordinance on Financial Statements, etc. is deemed to be replaced with "on a day within one year from the day following the interim consolidated closing date."

(流動負債の区分表示)

(Separate Presentation of Current Liabilities)

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

Article 38 (1) Liabilities categorized as current liabilities must be set down under account titles with names that are indicative of said liabilities, in accordance with the following categorization of items; provided, however, that liabilities categorized under an item other than that set forth in item (v) whose amount is not more than one percent of the combined total of liabilities and net

assets and which it is found appropriate to present collectively with liabilities categorized under another item, may be set down collectively under an account title with an appropriate name:

一 支払手形及び買掛金

(i) negotiable instruments payable and accounts payable;

二 短期借入金（金融手形及び当座借越を含む。）

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

三 リース債務

(iii) lease obligations;

四 未払法人税等

(iv) accrued Corporation Tax, etc.;

五 引当金

(v) allowances;

六 資産除去債務

(vi) Asset Retirement Obligations; and

七 その他

(vii) others.

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

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

3 第一項第五号の引当金のうちに、その金額が負債及び純資産の合計額の百分の一を超えるものがある場合には、当該引当金の設定目的を示す名称を付した科目をもって掲記しなければならない。

(3) If the allowances set forth in paragraph (1), item (v) include any allowance whose amount exceeds one percent of the combined total of liabilities and net assets, said allowance must be separately set down under an account title with a name that is indicative of the purpose of establishment of said allowance.

4 第一項第七号に掲げる項目に属する負債のうち、その金額が負債及び純資産の合計額の百分の五を超えるものについては、当該負債を示す名称を付した科目をもって別に掲記しなければならない。

(4) Among the liabilities categorized under the item set forth in paragraph (1), item (vii), any liability whose amount exceeds five percent of the combined total of liabilities and net assets must be set down under an account title with a name that is indicative of said liability.

(固定負債の区分表示)

**(Separate Presentation of Fixed Liabilities)**

第三十九条 固定負債に属する負債は、次に掲げる項目の区分に従い、当該負債を示す名称を付した科目をもって掲記しなければならない。ただし、第四号に掲げる項目以外の項目に属する負債の金額が負債及び純資産の合計額の百分の一以下のもので、他の項目に属する負債と一括して表示することが適当であると認められるものについては、適当な名称を付した科目をもって一括して掲記することができる。

Article 39 (1) Liabilities categorized as fixed liabilities must be set down under account titles with names that are indicative of said liabilities, in accordance with the following categorization of items; provided, however, that a liability categorized under an item other than that set forth in item (iv) whose amount is not more than one percent of the combined total of liabilities and net assets and which it is found appropriate to present collectively with liabilities categorized under another item, may be set down collectively under an account title with an appropriate name:

一 社債

(i) corporate bonds;

二 長期借入金（金融手形を含む。以下同じ。）

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

三 リース債務

(iii) lease obligations;

四 引当金

(iv) allowances;

五 資産除去債務

(v) Asset Retirement Obligations;

六 負ののれん

(vi) negative goodwill; and

七 その他

(vii) others.

2 前条第二項の規定は、前項の場合に準用する。

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

3 前条第三項の規定は、第一項第四号の引当金について準用する。

(3) The provisions of paragraph (3) of the preceding Article apply mutatis mutandis to the allowances set forth in paragraph (1), item (iv).

4 前条第四項の規定は、第一項第六号に掲げる項目に属する負債について準用する。

(4) The provisions of paragraph (4) of the preceding Article apply mutatis mutandis to liabilities categorized under the item set forth in paragraph (1), item (vi).

5 連結会社の投資がこれに対応する連結子会社の資本の金額に満たないことにより生

じる差額は、負ののれんに含めて表示する。

- (5) A difference that results from investments by Consolidated Companies falling short of the amount of corresponding equity of Consolidated Subsidiary Companies is presented by including it into negative goodwill.

(偶発債務の注記)

(Notes on Contingent Liabilities)

第四十条 連結会社に係る偶発債務（債務の保証（債務の保証と同様の効果を有するものを含む。）、係争事件に係る賠償義務その他現実に発生していない債務で、将来において事業の負担となる可能性のあるものをいう。）がある場合には、その内容及び金額を注記しなければならない。ただし、重要性の乏しいものについては、注記を省略することができる。

Article 40 If there are contingent liabilities (meaning guarantees of debts (including acts that have the same effect as a debt guarantee), obligations to compensate resulting from contentious cases, and other liabilities that have not actually arisen but may be borne by the business in the future) pertaining to any Consolidated Company, the contents and amounts thereof must be stated in the notes; provided, however, that notes may be omitted for matters having little materiality.

(手形割引高及び裏書譲渡高の注記)

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

第四十一条 財務諸表等規則第五十八条の二の規定は、割引に付し又は債務の弁済のために裏書譲渡した手形について準用する。

Article 41 The provisions of Article 58-2 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to negotiable instruments that have been discounted or that have been transferred by endorsement for the purpose repaying debts.

(企業結合に係る特定勘定の注記)

(Notes on Specified Accounts Pertaining to a Business Combination)

第四十二条 財務諸表等規則第五十六条の規定は、企業結合に係る特定勘定の注記について準用する。

Article 42 The provisions of Article 56 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to specified accounts pertaining to a Business Combination.

(たな卸資産及び工事損失引当金の表示)

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

第四十三条 財務諸表等規則第五十四条の四の規定は、たな卸資産及び工事損失引当金の表示について準用する。

Article 43 The provisions of Article 54-4 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the presentation of Inventory Assets and reserves for loss on construction contracts.

#### 第四節 純資産

##### Section 4 Net Assets

(純資産の分類)

(Classification of Net Assets)

第四十四条 純資産は、株主資本、評価・換算差額等、新株予約権及び少数株主持分に分類して記載しなければならない。

Article 44 Net assets must be entered by classifying them into shareholders' equity, valuation and translation adjustments, share options, and Minority Shareholders' Equity.

(株主資本の分類及び区分表示)

(Classification of and Separate Presentation of Shareholders' Equity)

第四十五条 株主資本は、資本金、資本剰余金及び利益剰余金に分類し、それぞれ、資本金、資本剰余金及び利益剰余金の科目をもって掲記しなければならない。

Article 45 (1) Shareholders' equity must be classified into stated capital, capital surplus, and retained earnings, and must be set down under the account titles of stated capital, capital surplus, and retained earnings respectively.

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

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

3 連結財務諸表規則第四十三条第三項及び第四項の規定は、自己株式及び自己株式申込証拠金について準用する。

(3) The provisions of Article 43, paragraphs (3) and (4) of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to Treasury Shares and a deposit for subscriptions to Treasury Shares.

(評価・換算差額等の分類及び区分表示)

(Classification of and Separate Presentation of Valuation and Translation Adjustments)

第四十五条の二 連結財務諸表規則第四十三条の二の規定は、評価・換算差額等につい



て準用する。

**Article 45-2** The provisions of Article 43-2 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to valuation and translation adjustments.

(新株予約権の表示)

**(Presentation of Share Options)**

第四十五条の三 連結財務諸表規則第四十三条の三の規定は、新株予約権について準用する。この場合において、同条第二項中「連結財務諸表」とあるのは、「中間連結財務諸表」と読み替えるものとする。

**Article 45-3** The provisions of Article 43-3 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to share options. In this case, the term "Consolidated Financial Statements" in paragraph (2) of that Article is deemed to be replaced with "Interim Consolidated Financial Statements."

(少数株主持分の表示)

**(Presentation of Minority Shareholders' Equity)**

第四十五条の四 少数株主持分は、少数株主持分の科目をもって掲記しなければならない。

**Article 45-4** Minority Shareholders' Equity must be set down under the account title of Minority Shareholders' Equity.

(一株当たり純資産額の注記)

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

第四十六条 一株当たり純資産額は、注記しなければならない。

**Article 46** The per-share amount of net assets must be stated in the notes.

## **第五節 雑則**

### **Section 5 Miscellaneous Provisions**

(特別法上の準備金等)

**(Reserves, etc. under Special Laws)**

第四十七条 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、資産の部又は負債の部に計上することが適当でないもの（以下「準備金等」という。）は、第二十二条及び第三十六条の規定にかかわらず、固定負債の次に別の区分を設けて記載しなければならない。

**Article 47** (1) Reserves or allowances that must be reported under the name of reserves or allowances pursuant to the provisions of laws and regulations and that are inappropriate to be reported in the assets section or the liabilities section (hereinafter referred to as "Reserves, etc.") must be entered under a separate categorization that has been added immediately after fixed liabilities,

notwithstanding the provisions of Articles 22 and 36.

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

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

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

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

(別記事業の資産及び負債の分類)

(Statement of the Assets and Liabilities of a Separately Indicated Business)

第四十八条 企業集団の主たる事業が、財務諸表等規則別記に掲げる事業（以下「別記事業」という。）である場合において、その資産及び負債を第二十三条及び第三十六条の規定による分類により記載することが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則（財務諸表等規則第二条に規定する法令又は準則をいう。以下同じ。）に定める分類に準じて記載することができる。

Article 48 If the main business of a Business Group is a business set forth in the appended list of the Ordinance on Financial Statements, etc. (hereinafter referred to as a "Separately Indicated Business"), and it is found to be inappropriate that it enter its assets and liabilities by classification under the provisions of Articles 23 and 36, notwithstanding these provisions, said assets and liabilities may be entered by an equivalent classification to that specified by Laws, Regulations or Rules (meaning the laws, regulations, or Rules as provided in Article 2 of the Ordinance on Financial Statements, etc.; the same applies hereinafter) applicable to the financial statements of the companies engaged in said Separately Indicated Business.

(指定法人の純資産の記載)

(Entry of the Net Assets of Designated Corporations)

第四十九条 指定法人が、中間連結貸借対照表を作成する場合において、その純資産についてこの規則により記載することが適当でないと認められるときは、当該指定法人は、その財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。この場合において、準拠した法令又は準則を記載しなければならない。

Article 49 If a Designated Corporation prepares an interim consolidated balance

sheet, and it is found inappropriate to state its net assets pursuant to this Ordinance, said Designated Corporation may state its net assets in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to its financial statements. In this case, the governing Law, Regulations, or Rules must be stated in the notes.

(別記事業の資産及び負債の科目の記載)

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

第五十条 連結会社が営む事業のうち別記事業がある場合において、当該別記事業に係る資産又は負債について、第二十五条第一項、第二十七条第一項、第二十九条第一項、第三十一条第一項、第三十八条第一項及び第三十九条第一項に規定する項目の区分に従い科目の記載をすることが適当でないと認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 50 (1) If the business conducted by any Consolidated Company includes a Separately Indicated Business, and it is found to be inappropriate that it enter the account titles for assets and liabilities of said Separately Indicated Business according to the categorization of the items as provided in Article 25, paragraph (1), Article 27, paragraph (1), Article 29, paragraph (1), Article 31, paragraph (1), Article 38, paragraph (1), and Article 39, paragraph (1), notwithstanding these provisions, said account titles may be entered in an equivalent manner as under the provisions of Laws, Regulations, or Rules applicable to the financial statements of the company engaged in said Separately Indicated Business.

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

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

### 第三章 中間連結損益計算書

#### Chapter III Interim Consolidated Profit and Loss Statements

##### 第一節 総則

##### Section 1 General Provisions

(中間連結損益計算書の記載方法)

(Method of Entry in an Interim Consolidated Profit and Loss Statement)

第五十一条 中間連結損益計算書の記載方法は、本章の定めるところによる。

Article 51 (1) The method of entry in an interim consolidated profit and loss statement is in accordance with the provisions of this Chapter.

2 中間連結損益計算書は、様式第五号により記載するものとする。

(2) Entry in an interim consolidated profit and loss statement is to be in accordance with Form No. 5.

(収益及び費用の分類)

(Classification of Revenues and Expenses)

第五十二条 収益又は費用は、次に掲げる項目を示す名称を付した科目に分類して記載しなければならない。

Article 52 Revenues and expenses must be entered by classifying them into account titles with names that are indicative of the following items:

一 売上高

(i) net sales;

二 売上原価（役務原価を含む。以下同じ。）

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

三 販売費及び一般管理費

(iii) selling expenses and general and administrative expenses;

四 営業外収益

(iv) non-operating revenues;

五 営業外費用

(v) non-operating expenses;

六 特別利益

(vi) extraordinary profit; and

七 特別損失

(vii) extraordinary losses.

## 第二節 売上高及び売上原価

### Section 2 Net Sales and the Cost of Sales

(売上高の表示方法)

(Presentation of Net Sales)

第五十三条 売上高は、売上高を示す名称を付した科目をもって掲記しなければならない。

Article 53 Net sales must be set down under an account title with a name that is indicative of net sales.

(売上原価の表示方法)

(Presentation of the Cost of Sales)

第五十四条 売上原価は、売上原価を示す名称を付した科目をもって掲記しなければならない。

Article 54 The cost of sales must be set down under an account title with a name that is indicative of the cost of sales.

(売上総損益金額の表示)

(Presentation of the Gross Profits or Losses on Sales)

第五十五条 売上高と売上原価との差額は、売上総利益金額又は売上総損失金額として記載しなければならない。

Article 55 The amount of difference between net sales and the cost of sales must be entered as the gross profit on sales or the gross loss on sales.

### 第三節 販売費及び一般管理費

#### Section 3 Selling Expenses and General and Administrative Expenses

(販売費及び一般管理費の表示方法)

(Presentation of Selling Expenses and General and Administrative Expenses)

第五十六条 販売費及び一般管理費は、適当と認められる費目に分類し、当該費用を示す名称を付した科目をもって掲記しなければならない。ただし、販売費の科目若しくは一般管理費の科目又は販売費及び一般管理費の科目に一括して掲記し、その主要な費目及びその金額を注記することを妨げない。

Article 56 (1) Selling expenses and general and administrative expenses must be classified into expense items that are found to be appropriate, and be set down under account titles with names that are indicative of said expenses; provided, however, that this does not preclude said expenses from being set down under the account title of selling expenses, the account title of general and administrative expenses, or the account title of selling expenses and general and administrative expenses collectively, and from the major expense items and amounts thereof being entered in the notes.

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

(2) The major expense items as provided in the proviso to the preceding paragraph are the provisions of allowances (excluding such expense items of which the amount is small) and any other expense items whose amount exceeds ten percent of the combined total of selling expenses and general and administrative expenses.

(営業損益金額の表示)

(Presentation of the Amount of Operating Profit and Losses)

第五十七条 売上総利益金額又は売上総損失金額に販売費及び一般管理費の総額を加減した額は、営業利益金額又は営業損失金額として記載しなければならない。

Article 57 The amount obtained by adjusting the gross profit on sales or the gross loss on sales by adding or subtracting the total amount of selling expenses and general and administrative expenses must be entered as the

amount of operating profit or the amount of operating losses.

#### 第四節 営業外収益及び営業外費用

#### Section 4 Non-operating Revenues and Non-operating Expenses

(営業外収益の表示方法)

##### (Presentation of Non-operating Revenues)

第五十八条 営業外収益に属する収益は、受取利息（有価証券利息を含む。）、受取配当金、有価証券売却益、持分法による投資利益その他の項目の区分に従い、当該収益を示す名称を付した科目をもって掲記しなければならない。ただし、各収益のうち、その金額が営業外収益の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該収益を一括して示す名称を付した科目をもって掲記することができる。

Article 58 Revenues categorized as non-operating revenues must be set down under account titles with names that are indicative of said revenues, by categorization as interest income (including interest on securities), dividends income, gain on sales of securities, investment return under the Equity Method, and others; provided, however, that any revenues whose amounts are not more than ten percent of the total amount of non-operating revenues and that it is found appropriate to present collectively may be set down under an account title with a name that is indicative of all of said revenues.

(営業外費用の表示方法)

##### (Presentation of Non-operating Expenses)

第五十九条 営業外費用に属する費用は、支払利息（社債利息を含む。）、有価証券売却損、持分法による投資損失その他の項目の区分に従い、当該費用を示す名称を付した科目をもって掲記しなければならない。ただし、各費用のうち、その金額が営業外費用の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該費用を一括して示す名称を付した科目をもって掲記することができる。

Article 59 Expenses categorized as non-operating expenses must be set down under account titles with names that are indicative of said expenses, by categorization as interest expenses (including interest on corporate bonds), losses on sales of securities, investment losses under the Equity Method, and others; provided, however, that any expenses whose amounts are not more than ten percent of the total amount of non-operating expenses and that it is found appropriate to present collectively, may be set down under an account title with a name that is indicative of all of said expenses.

(経常損益金額の表示)

##### (Presentation of the Amount of Ordinary Profit and Losses)

第六十条 営業利益金額又は営業損失金額に営業外収益の総額及び営業外費用の総額を加減した額は、経常利益金額又は経常損失金額として記載しなければならない。

Article 60 The amount obtained by adjusting the amount of operating profit or the amount of operating losses by adding or subtracting the total amount of non-operating revenues or the total amount of non-operating expenses must be entered as the amount of ordinary profit or the amount of ordinary losses.

#### 第五節 特別利益及び特別損失

#### Section 5 Extraordinary Profit and Extraordinary Losses

(特別利益の表示方法)

(Presentation of Extraordinary Profit)

第六十一条 特別利益に属する利益は、前期損益修正益、固定資産売却益、負ののれん発生益その他の項目の区分に従い、当該利益を示す名称を付した科目をもって掲記しなければならない。ただし、各利益のうち、その金額が特別利益の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該利益を一括して示す名称を付した科目をもって掲記することができる。

Article 61 Profits categorized as extraordinary profit must be set down under account titles having names that indicate said profits, in accordance with the categorization of gain on prior period adjustment, gain on sales of fixed assets, gain from negative goodwill and others; provided, however, that any profits of which the amounts are not more than ten percent of the total amount of extraordinary profit, which are found appropriate to be presented collectively, may be set down under an account title having a name that collectively indicates said profits.

(特別損失の表示方法)

(Presentation of Extraordinary Loss)

第六十二条 特別損失に属する損失は、前期損益修正損、固定資産売却損、減損損失、災害による損失その他の項目の区分に従い、当該損失を示す名称を付した科目をもって掲記しなければならない。ただし、各損失のうち、その金額が特別損失の総額の百分の十以下のもので一括して表示することが適当であると認められるものについては、当該損失を一括して示す名称を付した科目をもって掲記することができる。

Article 62 Losses categorized as extraordinary loss must be set down under account titles with names that are indicative of said losses, by categorization as losses on a prior period adjustment, losses on sales of fixed assets, impairment losses, losses from a disaster, and others; provided, however, that any losses whose amounts are not more than ten percent of the total amount of extraordinary loss that it is found appropriate to present collectively may be set down under an account title with a name that is indicative of all of said losses.

(減損損失に関する注記)

(Notes on Impairment Losses)

第六十二条の二 財務諸表等規則第九十五条の三の二の規定は、減損損失を認識した資産又は資産グループ（同条に規定する資産グループをいう。）について準用する。

Article 62-2 The provisions of Article 95-3-2 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to assets or Asset Groups (meaning the asset groups defined in that Article) for which impairment losses have been recognized.

(企業結合に係る特定勘定の取崩益の注記)

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

第六十二条の三 財務諸表等規則第九十五条の三の三の規定は、企業結合に係る特定勘定の取崩益の注記について準用する。

Article 62-3 The provisions of Article 95-3-3 of the Ordinance on Financial Statements, etc. apply mutatis mutandis pursuant to gains on reversal of specified accounts pertaining to a Business Combination.

(税金等調整前中間純損益の表示)

(Presentation of Interim Net Profit or Interim Net Losses Before Taxes)

第六十三条 経常利益金額又は経常損失金額に特別利益の総額及び特別損失の総額を加減した額は、税金等調整前中間純利益金額又は税金等調整前中間純損失金額として記載しなければならない。

Article 63 The amount obtained by adjusting the amount of ordinary profit or the amount of ordinary losses by adding or subtracting the total amount of extraordinary profit or the total amount of extraordinary losses must be presented as the amount of interim net profit before taxes or the amount of interim net losses before taxes.

## 第六節 中間純利益又は中間純損失

### Section 6 Interim Net Profit or Interim Net Losses

(中間純利益又は中間純損失)

(Interim Net Profit or Interim Net Losses)

第六十四条 次の各号に掲げる項目の金額は、その内容を示す名称を付した科目をもって、税金等調整前中間純利益金額又は税金等調整前中間純損失金額の次に記載しなければならない。

Article 64 (1) The amounts of the items set forth in the following items must be entered under account titles with names that are indicative of the contents thereof, immediately after the amount of interim net profit before taxes or the



amount of interim net loss before taxes:

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

(i) the corporation tax, inhabitants tax, and enterprise tax (meaning the enterprise tax imposed on amounts related to profits as the tax base; the same applies in the following item) for the current Interim Consolidated Accounting Period;

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

(ii) the deferred corporation tax, etc. (meaning adjustments on the corporation tax, inhabitants tax, and enterprise tax set forth in the preceding item, which are reported through the application of Tax Effect Accounting); and

三 税金等調整前中間純利益又は税金等調整前中間純損失のうち少数株主持分に属するもの

(iii) the amount of interim net profit before taxes or the amount of interim net losses before taxes, which represents Minority Shareholders' Equity.

2 前項第一号及び第二号に掲げる項目については、当該項目を一括して記載することができる。ただし、この場合にはその旨を注記しなければならない。

(2) The items set forth in the items (i) and (ii) of the preceding paragraph may be entered collectively; provided, however, that an entry to that effect must be set down in the notes in such a case.

3 税金等調整前中間純利益金額又は税金等調整前中間純損失金額に第一項各号に掲げる項目の金額を加減した金額は、少数株主損益調整前中間純利益金額又は少数株主損益調整前中間純損失金額として記載しなければならない。

(3) The amount obtained by adjusting the amount of interim net profit before taxes or the amount of interim net loss before taxes by adding or subtracting the amounts of the items set forth in the respective items of paragraph (1) must be stated as the amount of interim net profit before minority shareholder profit or loss adjustment or the amount of interim net loss before minority shareholder profit or loss adjustment.

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

(4) The amount that represents Minority Shareholders' Equity in the interim net profit before taxes or the interim net loss before taxes must be stated, under an account title having a name that indicates the contents thereof, next to the amount of interim net profit before minority shareholder profit or loss adjustment or the amount of interim net loss before minority shareholder profit or loss adjustment.

5 少数株主損益調整前中間純利益金額又は少数株主損益調整前中間純損失金額に税金等調整前中間純利益又は税金等調整前中間純損失のうち少数株主持分に属する金額を

加減した金額は、中間純利益金額又は中間純損失金額として記載しなければならない。

(5) The amount of interim net profit before minority shareholder profit or loss adjustment or the amount of interim net loss before minority shareholder profit or loss adjustment plus or minus the amount that represents Minority Shareholders' Equity in the interim net profit before taxes or the interim net loss before taxes must be stated as the amount of interim net profit or the amount of interim net loss.

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

(6) If there are taxes paid or taxed refunded due to a correction of or a determination, etc. on Corporation Tax, etc., these are to be entered under an account title with a name that is indicative of the contents thereof, immediately after the item set forth in paragraph (1), item (i); provided, however, that such amounts may be presented by including them in the amount of the item set forth in paragraph (1), item (i) if such amounts have little materiality.

(一株当たり中間純損益金額等の注記)

(Notes on the Per-Share Amount of Interim Net Profit or Losses)

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

Article 65 (1) The per-share amount of interim net profit or per-share amount of interim net losses, and the basis for calculation of said amounts must be stated in the notes.

2 財務諸表等規則第九十五条の五の二第二項の規定は、潜在株式調整後一株当たり中間純利益金額について準用する。この場合において、同条第二項中「当期純利益金額」とあるのは「中間純利益金額」と、「当期純損失金額」とあるのは「中間純損失金額」と読み替えるものとする。

(2) The provisions of Article 95-5-2, paragraph (2) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to the diluted per-share amount of interim net profit. In this case, the terms "Amount of Net Profit for the Period" and "Amount of Net Losses for the Period" in that paragraph are deemed to be replaced with "amount of interim net profit" and "amount of interim net losses" respectively.

3 中間財務諸表等規則第五十二条の二第三項の規定は、前中間連結会計期間の末日の翌日から前連結会計年度の末日までの間において株式併合又は株式分割が行われた場合について準用する。この場合において、同項ただし書及び同項第二号中「前中間会計期間」とあるのは「前中間連結会計期間」と、同項第二号中「前事業年度」とあるのは「前連結会計年度」と読み替えるものとする。

- (3) The provisions of Article 52-2, paragraph (3) of the Ordinance on Interim Financial Statements, etc. apply mutatis mutandis to cases where any reverse stock split or stock split has been carried out during the period from the day following the last day of the previous Interim Consolidated Accounting Period to the end of the previous consolidated fiscal year. In this case, the term "previous interim accounting period" in the proviso to that paragraph and item (ii) of that paragraph is deemed to be replaced with "previous Interim Consolidated Accounting Period," and the term "previous business year" in item (ii) of that paragraph is deemed to be replaced with "previous consolidated fiscal year."
- 4 中間財務諸表等規則第五十二条の二第四項の規定は、当中間連結会計期間において株式併合又は株式分割が行われた場合について準用する。この場合において、同項ただし書及び同項第三号中「前事業年度」とあるのは「前連結会計年度」と読み替えるものとする。
- (4) The provisions of Article 52-2, paragraph (4) of the Ordinance on Interim Financial Statements, etc. apply mutatis mutandis to cases where any reverse stock split or stock split has been carried out during the current Interim Consolidated Accounting Period. In this case, the term "previous business year" in the proviso to that paragraph and item (iii) of that paragraph is deemed to be replaced with "previous consolidated fiscal year."
- 5 中間財務諸表等規則第五十二条の二第五項の規定は、当中間連結貸借対照表日後において株式併合又は株式分割が行われた場合について準用する。この場合において、同項ただし書及び同項第四号中「当中間会計期間」とあるのは、「当中間連結会計期間」と読み替えるものとする。
- (5) The provisions of Article 52-2, paragraph (5) of the Ordinance on Interim Financial Statements, etc. apply mutatis mutandis to cases where any reverse stock split or stock split has been carried out after the current interim consolidated balance sheet date. In this case, the term "current interim accounting period" in the proviso to that paragraph and item (iv) of that paragraph is deemed to be replaced with "current Interim Consolidated Accounting Period."

## 第七節 雑則

### Section 7 Miscellaneous Provisions

(持分法による投資利益等の表示)

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

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

Article 66 If investment return and investment loss under the Equity Method arise, the amount obtained by offsetting one against the other may be

presented.

(特別法上の準備金等の繰入額又は取崩額)

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

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

Article 67 If there has been an addition to or reversal of Reserves, etc., the amount of the addition or reversal must be set down as an extraordinary loss or extraordinary profit under an account title with a name that is indicative of the fact that the amount results from said addition or reversal.

(売上高又は営業費用に著しい季節的変動がある場合の注記)

(Notes on Substantial Seasonal Fluctuations in Net Sales or Operating Expenses)

第六十八条 事業の性質上、売上高又は営業費用（売上原価並びに販売費及び一般管理費の合計をいう。）に著しい季節的変動がある場合には、その状況を注記しなければならない。

Article 68 If there are substantial seasonal fluctuations in net sales or Operating Expenses (meaning the combined total of the cost of sales, selling expenses, and general and administrative expenses) due to the nature of the business, the context of such fluctuations must be stated in the notes.

(別記事業の収益及び費用の分類)

(Classification of Revenues and Expenses of a Separately Indicated Business)

第六十九条 企業集団の主たる事業が、別記事業である場合において、その収益及び費用を第五十二条に規定する項目に分類して記載することが適当でないときは、同条の規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 69 If the main business of a Business Group is a Separately Indicated Business, and it is found inappropriate to enter its revenues and expenses by classifying them into the items as provided in Article 52, notwithstanding the provisions of that Article, said revenues and expenses may be entered in an equivalent manner as under the provisions of Laws, Regulations, or Rules applicable to the financial statements of the companies engaged in said Separately Indicated Business.

(別記事業の収益及び費用の科目の記載)

(Entry of Account Titles for the Revenues and Expenses of a Separately Indicated Business)

第七十条 連結会社が営む事業のうち別記事業がある場合において、当該別記事業に

係る収益又は費用について、第五十三条、第五十四条、第五十六条、第五十八条及び第五十九条に規定するところにより科目の記載をすることが適当でない認められるときは、これらの規定にかかわらず、当該別記事業を営む会社の財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 70 (1) If the business engaged in by any Consolidated Company includes a Separately Indicated Business, and it is found inappropriate to enter the account titles for revenues and expenses of said Separately Indicated Business according to the provisions of Article 53, Article 54, Article 56, Article 58, and Article 59, notwithstanding these provisions, said account titles may be entered in an equivalent manner as under the provisions of Laws, Regulations, or Rules applicable to the financial statements of the company engaged in said Separately Indicated Business.

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

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

#### **第四章 中間連結株主資本等変動計算書**

#### **Chapter IV Interim Consolidated Statements of Changes in Net Assets**

##### **第一節 総則**

##### **Section 1 General Provisions**

(中間連結株主資本等変動計算書の記載方法)

(Method of Entry in an Interim Consolidated Statement of Changes in Net Assets)

第七十一条 中間連結株主資本等変動計算書の記載方法は、本章の定めるところによる。

Article 71 (1) The method of entry in an interim consolidated statement of changes in net assets is in accordance with the provisions of this Chapter.

2 中間連結剰余金計算書は、様式第六号により記載するものとする。

(2) An interim consolidated statement of changes in shareholders' equity is to be entered in accordance with Form No. 6.

(中間連結株主資本等変動計算書の区分表示)

(Separate Presentation in Interim Consolidated Statements of Changes in Net Assets)

第七十二条 中間連結株主資本等変動計算書は、株主資本、評価・換算差額等、新株予約権及び少数株主持分に分類して記載しなければならない。

Article 72 (1) In an interim consolidated statement of changes in net assets, entries must be classified into shareholders' equity, valuation and translation adjustments, share options, and Minority Shareholders' Equity.

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

(2) In an interim consolidated statement of changes in net assets, items must be categorized appropriately, and must be set down under account titles with names that are indicative of said items. Said items and account titles must be consistent with the items and account titles in the net asset section of the consolidated balance sheet at the end of the previous Consolidated Fiscal Year and the interim consolidated balance sheet at the end of the current Interim Consolidated Accounting Period.

## 第二節 株主資産

### Section 2 Shareholders' Equity

第七十三条 株主資本は、前連結会計年度末残高、当中間連結会計期間変動額及び当中間連結会計期間末残高に区分して記載しなければならない。

Article 73 (1) Shareholders' equity must be entered by categorizing it into the balance at the end of the previous consolidated fiscal year, the amount of changes during the current Interim Consolidated Accounting Period, and the balance at the end of the current Interim Consolidated Accounting Period.

2 株主資本に記載される科目の当中間連結会計期間変動額は、変動事由ごとに記載しなければならない。

(2) The amount of changes during the current Interim Consolidated Accounting Period for the account titles entered under shareholders' equity must be entered for each cause of such changes.

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

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

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

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

## 第三節 評価・換算差額等

### Section 3 Valuation and Translation Adjustments

第七十四条 評価・換算差額等は、前連結会計年度末残高、当中間連結会計期間変動額及び当中間連結会計期間末残高に区分して記載しなければならない。

Article 74 (1) Valuation and translation adjustments must be entered by

categorizing them into the balance at the end of the previous consolidated fiscal year, the amount of changes during the current Interim Consolidated Accounting Period, and the balance at the end of the current Interim Consolidated Accounting Period.

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

(2) With regard to the account titles stated under valuation and translation adjustments, the amount of changes during the current Interim Consolidated Accounting Period is to be entered collectively; provided, however, that this does not preclude such amounts from being entered or stated in the notes for each major cause of the changes.

第七十五条 財務諸表等規則第百四条の規定は、評価・換算差額等について準用する。この場合において、同条中「第百条第二項」とあるのは「第七十二条第二項」と、「前事業年度末」とあるのは「前連結会計年度末」と、「当事業年度変動額」とあるのは「当中間連結会計期間変動額」と、「当事業年度末」とあるのは「当中間連結会計期間末」と読み替えるものとする。

Article 75 The provisions of Article 104 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to valuation and translation adjustments. In this case, the terms "Article 100, paragraph (2)," "the end of the previous business year," "the amount of changes during the current business year," and "the end of the current business year" in that Article are deemed to be replaced with "Article 72, paragraph (2)," "the end of the previous consolidated fiscal year," "the amount of changes during the current Interim Consolidated Accounting Period," and "the end of the current Interim Consolidated Accounting Period" respectively.

#### 第四節 新株予約権

#### Section 4 Share Options

第七十六条 新株予約権は、前連結会計年度末残高、当中間連結会計期間変動額及び当中間連結会計期間末残高に区分して記載しなければならない。

Article 76 (1) Share options must be entered by categorizing them into the balance at the end of the previous consolidated fiscal year, the amount of changes during the current Interim Consolidated Accounting Period, and the balance at the end of the current Interim Consolidated Accounting Period.

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

(2) The amount of changes during the current Interim Consolidated Accounting Period for share options is to be entered collectively; provided, however, that this does not preclude such amount from being entered or stated in the notes

for each major cause of the changes.

#### 第五節 少数株主持分

#### Section 5 Minority Shareholders' Equity

第七十七条 少数株主持分は、前連結会計年度末残高、当中間連結会計期間変動額及び当中間連結会計期間末残高に区分して記載しなければならない。

Article 77 (1) Minority Shareholders' Equity must be entered by categorizing it into the balance at the end of the previous consolidated fiscal year, the amount of changes during the current Interim Consolidated Accounting Period, and the balance at the end of the current Interim Consolidated Accounting Period.

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

(2) The amount of changes during the current Interim Consolidated Accounting Period for Minority Shareholders' Equity is to be entered collectively; provided, however, that this does not preclude such amount from being entered or stated in the notes for each major cause of the changes.

#### 第六節 注記事項

#### Section 6 Matters to Be Stated in the Notes

(発行済株式に関する注記)

(Notes on Issued Shares)

第七十八条 財務諸表等規則第百六条第一項の規定は、発行済株式について準用する。この場合において、同項第一号中「前事業年度末」とあるのは「前連結会計年度末」と、「当事業年度末」とあるのは「当中間連結会計期間末」と、「当事業年度に」とあるのは「当中間連結会計期間に」と読み替えるものとする。

Article 78 The provisions of Article 106, paragraph (1) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to issued shares. In this case, the terms "the end of the previous business year," "the end of the current business year" and "during the current business year" in item (i) of that paragraph are deemed to be replaced with "the end of the previous consolidated fiscal year," "the end of the current Interim Consolidated Accounting Period" and "during the current Interim Consolidated Accounting Period" respectively.

(自己株式に関する注記)

(Notes on Treasury Shares)

第七十九条 財務諸表等規則第七十条の規定は、自己株式について準用する。この場合において、同条第一号中「前事業年度末」とあるのは「前連結会計年度末」と、「当事業年度末」とあるのは「当中間連結会計期間末」と、「当事業年度に」とあるのは「当中間連結会計期間に」と読み替えるものとする。



Article 79 The provisions of Article 107 of the Ordinance on Financial Statements, etc. apply mutatis mutandis to Treasury Shares. In this case, the terms "the end of the previous business year," "the end of the current business year" and "during the current business year" in item (i) of that Article are deemed to be replaced with "the end of the previous consolidated fiscal year," "the end of the current Interim Consolidated Accounting Period" and "during the current Interim Consolidated Accounting Period" respectively.

(新株予約権等に関する注記)

(Notes on Share Options, etc.)

第八十条 連結財務諸表規則第七十九条の規定は、新株予約権及び自己新株予約権について準用する。この場合において、同条第一項第三号及び第四項中「連結会計年度末」とあるのは「中間連結会計期間末」と、同条第三項中「当連結会計年度末」とあるのは「当中間連結会計期間末」と、「当連結会計年度に」とあるのは「当中間連結会計期間に」と、同条第四項及び第五項第一号中「連結財務諸表」とあるのは「中間連結財務諸表」と読み替えるものとする。

Article 80 The provisions of Article 79 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to share options and treasury share options. In this case, the term "the end of the Consolidated Fiscal Year" in paragraph (1), item (iii) and paragraph (4) of that Article is deemed to be replaced with "the end of the Interim Consolidated Accounting Period," the terms "the end of the current Consolidated Fiscal Year" and "during the current Consolidated Fiscal Year" in paragraph (3) of that Article are deemed to be replaced with "the end of the current Interim Consolidated Accounting Period" and "during the current Interim Consolidated Accounting Period," and the term "Consolidated Financial Statements" in paragraph (4) and paragraph (5), item (i) of that Article is deemed to be replaced with "Interim Consolidated Financial Statements."

(配当に関する注記)

(Notes on Dividends)

第八十一条 財務諸表等規則第百九条第一項の規定は、配当について準用する。この場合において、同項第三号中「当事業年度」とあるのは「当中間連結会計期間」と、「翌事業年度」とあるのは「当中間連結会計期間の末日後」と読み替えるものとする。

Article 81 The provisions of Article 109, paragraph (1) of the Ordinance on Financial Statements, etc. apply mutatis mutandis to dividends. In this case, the terms "the current business year" and "be contained in the following business year" in item (iii) of that paragraph are deemed to be replaced with "the current Interim Consolidated Accounting Period" and "be after the last day of the current Interim Consolidated Accounting Period" respectively.

## 第七節 雑則

### Section 7 Miscellaneous Provisions

第八十二条 指定法人が、中間連結株主資本等変動計算書を作成する場合において、この規則により記載することが適当でないと認められるときは、当該指定法人は、その財務諸表について適用される法令又は準則の定めるところに準じて記載することができる。

Article 82 If a Designated Corporation prepares an interim consolidated statement of changes in net assets, and it is found inappropriate to state matters pursuant to this Ordinance, said Designated Corporation may state matters in an equivalent manner as under the provisions of a Law, Regulations, or Rules applicable to its financial statements.

## 第五章 中間連結キャッシュ・フロー計算書

### Chapter V Interim Consolidated Cash Flow Statement

#### 第一節 総則

##### Section 1 General Provisions

(中間連結キャッシュ・フロー計算書の記載方法)

(Method of Entry in an Interim Consolidated Cash Flow Statement)

第八十三条 中間連結キャッシュ・フロー計算書の記載方法は、本章の定めるところによる。

Article 83 (1) The method of entry in an interim consolidated cash flow statement is in accordance with the provisions of this Chapter.

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

(2) An interim consolidated cash flow statement is to be entered in accordance with Form No. 7 or Form No. 8.

(中間連結キャッシュ・フロー計算書の表示区分)

(Categorization for Presenting an Interim Consolidated Cash Flow Statement)

第八十四条 中間連結キャッシュ・フロー計算書には、次の各号に掲げる区分を設けてキャッシュ・フローの状況を記載しなければならない。

Article 84 In an interim consolidated cash flow statement, Cash Flow conditions must be stated for the following categories:

一 営業活動によるキャッシュ・フロー

(i) Cash Flow from operating activities;

二 投資活動によるキャッシュ・フロー

(ii) Cash Flow from investment activities;

三 財務活動によるキャッシュ・フロー

(iii) Cash Flow from financing activities;

四 現金及び現金同等物に係る換算差額

(iv) translation adjustments on cash and Cash Equivalents;

五 現金及び現金同等物の増加額又は減少額

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

六 現金及び現金同等物の期首残高

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

七 現金及び現金同等物の中間期末残高

(vii) the balances of cash and Cash Equivalents at the end of the interim period.

## 第二節 中間連結キャッシュ・フロー計算書の記載方法

### Section 2 Method of Entry in an Interim Consolidated Cash Flow Statement

(営業活動によるキャッシュ・フローの表示方法等)

(Presentation of Cash Flows from Operating Activities)

第八十五条 連結財務諸表規則第八十四条から第八十九条までの規定は、中間連結キャッシュ・フロー計算書の記載方法について準用する。この場合において、連結財務諸表規則第八十四条第二号中「税金等調整前当期純利益金額又は税金等調整前当期純損失金額」とあるのは「税金等調整前中間純利益金額又は税金等調整前中間純損失金額」と、「連結損益計算書」とあるのは「中間連結損益計算書」と読み替えるものとする。

Article 85 The provisions of Articles 84 to 89 of the Ordinance on Consolidated Financial Statements apply mutatis mutandis to the method of entry in an interim consolidated cash flow statement. In this case, the terms "the amount of net profit for the period before taxes or the amount of net loss for the period before taxes" and "consolidated profit and loss statement" in Article 84, item (ii) of the Ordinance on Consolidated Financial Statements are deemed to be replaced with "the amount of interim net profit before taxes or the amount of interim net loss before taxes" and "interim consolidated profit and loss statement" respectively.

(中間連結キャッシュ・フロー計算書に関する注記事項)

(Matters to Be Stated in the Notes in an Interim Consolidated Cash Flow Statement)

第八十六条 中間連結キャッシュ・フロー計算書には、現金及び現金同等物の中間期末残高と中間連結貸借対照表に掲記されている科目の金額との関係を注記しなければならない。

Article 86 The relationship between the balances of cash and Cash Equivalents at the end of the interim period and the amounts for the account titles set down in the interim consolidated balance sheet must be stated in the notes in an interim consolidated cash flow statement.

## 第六章 企業会計の基準の特例

### Chapter VI Special Provisions for Business Accounting Standards

(会計基準の特例)

(Special Provisions for Accounting Standards)

第八十七条 特定会社が提出する中間連結財務諸表の用語、様式及び作成方法は、指定国際会計基準に従うことができる。

Article 87 The terminology, forms, and preparation methods of Interim Consolidated Financial Statements that a Specified Company submits may be in compliance with Designated International Accounting Standards.

(会計基準の特例に関する注記)

(Notes on Special Provisions for Accounting Standards)

第八十八条 指定国際会計基準に準拠して作成した中間連結財務諸表には、次に掲げる事項を注記しなければならない。

Article 88 The following matters must be stated in the notes to Interim Consolidated Financial Statements prepared in accordance with Designated International Accounting Standards:

一 指定国際会計基準が国際会計基準と異なる場合には、指定国際会計基準に準拠して中間連結財務諸表を作成している旨

(i) a statement to the effect that Interim Consolidated Financial Statements are prepared in accordance with Designated International Accounting Standards; and

二 特定会社に該当する旨及びその理由

(ii) a statement to the effect that the company is categorized as a Specified Company and the reason therefor.