会社法施行規則及び会社計算規則による株式会社の各種書類のひな型

（改訂版）

Templates for Various Documents of a Stock Company under the Regulation for Enforcement of the Companies Act and the Regulation on Corporate Accounting

(Revised)

**2０２２年１１月１日**

**November 1, 2022**

一般社団法人 日本経済団体連合会

経済法規委員会企画部会

Keidanren (Japan Business Federation)

Sub-Committee on Corporate Law, Committee on Economic Law

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**【本ひな型の適用時期】**

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**８.特定完全子会社に関する事項**

**8. Matters Regarding Specified Wholly Owned Subsidiaries**

**９.親会社等との間の取引に関する事項**

**9. Matters Regarding Transactions with the Parent Company**

**10.株式会社の状況に関する重要な事項**

**10. Important Matters Regarding the Status of the Stock Company**

**第２　各記載事項の記載方法**

**Part 2. Description Method for Each Item**

**１.株式会社の現況に関する事項**

**1. Status of the Company**

**1-1.事業の経過及びその成果**

**1-1. Business progress and results**

**1-2.資金調達等についての状況（重要なものに限る｡）**

**1-2. Status of financing (significant items only)**

**(1)資金調達**

**(1) Financing**

**【事業報告作成会社の状況について記載する場合】**

**[When describing the status of the company preparing the business report]**

|  |
| --- |
| [記載例]  ○月には、公募により○○○○万株の時価発行（払込金額1株につき○○○円）をいたしました。 |

|  |
| --- |
| [Example]  In MM, the Company issued ○○○○ shares at market price through a public offering (paid-in amount per share: ○○○ yen). |

**【企業集団の状況について記載する場合】**

**[When describing the status of the corporate group]**

|  |
| --- |
| [記載例]  ○年○月には、当社において、公募により○○○○万株の時価発行（払込金額1株につき○○○円）をいたしました。同年□月には、△△社において、無担保普通社債（○億円）の発行をいたしました。 |

|  |
| --- |
| [Example]  On MM DD, the Company issued ○○○○ shares at market price through a public offering (paid-in amount per share: ○○○ yen). In MM of the same year, Company △△ issued unsecured straight corporate bonds (○ billion yen). |

**(2)設備投資**

**(2) Capital investment**

**【事業報告作成会社の状況について記載する場合】**

**[When describing the status of the company preparing the business report]**

|  |
| --- |
| [記載例]  ①　当事業年度中に完成した主要設備  ○○工場（○○部門）　　○○設備の新設   1. 当事業年度において継続中の主要設備の新設・拡充   　　○○工場（○○部門）　　○○設備の新設 |

|  |
| --- |
| [Example]  1) Major facilities completed during the fiscal year under review ○○ Plant (○○ Division) Establishment of new ○○facilities  2) Ongoing establishment and expansion of major facilities during the fiscal year under review ○○ Plant (○○ Division) Establishment of new ○○facilities |

**【企業集団の状況について記載する場合】**

**[When describing the status of the corporate group]**

|  |
| --- |
| [記載例]  ①　当連結会計年度中に完成した主要設備  当社○○工場（○○セグメント）　　　　　○○設備の新設  ②　当連結会計年度において継続中の主要設備の新設・拡充  ○○株式会社○○工場（○○セグメント）　○○設備の新設 |

|  |
| --- |
| [Example]  1) Major facilities completed during the consolidated fiscal year under review Company’s ○○ Plant (○○ Segment) Establishment of new ○○facilities  2) Ongoing establishment and expansion of major facilities during the consolidated fiscal year under review ○○ Co., Ltd.’s ○○ Plant (○○ Segment) Establishment of new ○○facilities |

**(3)事業の譲渡、吸収分割又は新設分割**

**(3) Transfer of business, absorption-type company split, or incorporation-type company split**

**(4)他の会社（外国会社を含む｡）の事業の譲受け**

**(4) Transfer of business from other companies (including foreign companies)**

**(5)吸収合併（会社以外の者との合併（当該合併後当該株式会社が存続するものに限る｡）を含む｡）又は吸収分割による他の法人等の事業に関する権利義務の承継**

**(5) Succession of rights and obligations regarding the business of other corporations due to an absorption-type merger (including a merger with a party other than Japanese companies (limited to a merger in which the Company will continue to exist after the merger)) or an absorption-type split**

**(6)他の会社（外国会社を含む｡）の株式その他の持分又は新株予約権等の取得又は処分**

**(6) Acquisition or disposal of equity interests (including shares) or share acquisition rights of other companies (including foreign companies)**

**【事業報告作成会社の状況について記載する場合】**

**[When describing the status of the company preparing the business report]**

|  |
| --- |
| [記載例]   1. ○○社は、○年○月○日をもって会社分割により、当社の○○事業を承継し、設立された会社です。 2. 当社は、○年○月○日をもって○○社を吸収合併いたしました。 3. 当社は、○年○月○日をもって、△△社の発行済株式の全てを取得し、100％子会社といたしました。 4. 当社は、○年○月○日をもって、△△社の発行した第○回新株予約権○○個（目的たる株式の総数○株）の割当を受けました。 |

|  |
| --- |
| [Example]   1. Company ○○ was established by succeeding to the Company’s ○○ business through a corporate split on MM DD, YYYY. 2. The Company executed an absorption-type merger of Company ○○ on MM DD, YYYY. 3. On MM DD, YYYY, the Company acquired all of the outstanding shares of Company ○○ and made it a wholly owned subsidiary. 4. On MM DD, YYYY, the Company received allotment of ○○ units of the ○th Series Share Acquisition Rights (total number of shares to be issued: ○ shares) issued by Company △△. |

**1-3.直前三事業年度の財産及び損益の状況**

**1-3. Status of assets and income for the last three fiscal years**

**【事業報告作成会社の状況について記載する場合】**

**[When describing the status of the company preparing the business report]**

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  (財産及び損益の状況)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | 区　分 | 第○期 | 第○期 | 第○期 | 第○期  (当事業年度） | | 売上高　　　　　(十億円)  当期純利益　　　(十億円)  一株当たり当期純利益 (円)  総資産又は純資産 (十億円) |  |  |  |  | |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Status of Assets and Income)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Item | ○th Fiscal Year | ○th Fiscal Year | ○th Fiscal Year | ○th Fiscal Year  (Fiscal year under review) | | Net sales (billion yen)  Profit (billion yen)  Earnings per share (yen)  Total assets or net assets (billion yen) |  |  |  |  | |

**【企業集団の状況について記載する場合】**

**[When describing the status of the corporate group]**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  (企業集団の財産及び損益の状況)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | 区　分 | 第○期 | 第○期 | 第○期 | 第○期  (当連結会計年度） | | 売上高 (十億円)  親会社株主に帰属する当期純利益 　　 (十億円)  一株当たり当期純利益 (円)  総資産又は純資産 (十億円) |  |  |  |  |   (事業報告作成会社の財産及び損益の状況)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | 区　分 | 第○期 | 第○期 | 第○期 | 第○期  (当事業年度） | | 売上高 (十億円)  当期純利益 (十億円)  一株当たり当期純利益 (円)  総資産又は純資産 (十億円) |  |  |  |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Status of Assets and Income of the Corporate Group)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Item | ○th Fiscal Year | ○th Fiscal Year | ○th Fiscal Year | ○th Fiscal Year  (Consolidated fiscal year under review) | | Net sales (billion yen)  Profit attributable to owners of parent (billion yen)  Earnings per share (yen)  Total assets or net assets (billion yen) |  |  |  |  |   (Status of Assets and Income of the Company Preparing the Business Report)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Item | ○th Fiscal Year | ○th Fiscal Year | ○th Fiscal Year | ○th Fiscal Year  (Fiscal year under review) | | Net sales (billion yen)  Profit (billion yen)  Earnings per share (yen)  Total assets or net assets (billion yen) |  |  |  |  | |

**1-4.対処すべき課題**

**1-4. Issues to be addressed**

**1-5.主要な事業内容**

**1-5. Principal business**

**1-6.主要な営業所及び工場並びに使用人の状況**

**1-6. Major offices and plants and the status of employees**

**(1)主要な営業所及び工場**

**(1) Major offices and plants**

**【事業報告作成会社の状況について記載する場合】**

**[When describing the status of the company preparing the business report]**

|  |
| --- |
| [記載例]   1. 営業所：大阪、名古屋、九州（福岡）、札幌、中国（広島）、仙台、四国支店（高松) 2. 工　場：大阪、粟津、川崎、小山 |

|  |
| --- |
| [Example]   1. Offices: Osaka, Nagoya, Kyushu (Fukuoka), Sapporo, Chugoku (Hiroshima), Sendai, Shikoku Branch (Takamatsu) 2. Plants: Osaka, Awazu, Kawasaki, Koyama |

**【企業集団の状況について記載する場合】**

**[When describing the status of the corporate group]**

|  |
| --- |
| [記載例]   1. 営 業 所：東京、大阪、アメリカ   ②　生産拠点：○○Inc.(カナダ)､ドイツ△△GmbH、□□有限公司（中国) |

|  |
| --- |
| [Example]   1. Offices: Tokyo, Osaka, America 2. Production sites : ○○ Inc. (Canada), △△ GmbH (Germany), □□ Co., Ltd. (China) |

**(2)使用人の状況**

**(2) Status of employees**

**【事業報告作成会社の状況について記載する場合】**

**[When describing the status of the company preparing the business report]**

|  |
| --- |
| [記載例]  使用人の状況  使用人数　○○○○名（前事業年度末比○○名増）  平均年齢　○○歳　　平均勤続年数　○○年 |

|  |
| --- |
| [Example]  Status of Employees  Number of employees: ○○○○ (increase of ○○ from the end of the previous fiscal year)  Average age: ○○years Average years of service: ○○ years |

**1-7.重要な親会社及び子会社の状況**

**1-7. Status of principal parent company and subsidiaries**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  重要な親会社及び子会社の状況  ① 親会社の状況  当社の親会社は○○株式会社であり、同社は当社の株式を○○株（出資比率○％）保有しています。当社は親会社から主として○○などの仕入れを行うとともに、親会社へ主として××などを販売するなどの取引を行っています。  ② 子会社の状況   |  |  |  | | --- | --- | --- | | 名称 | 出資比率 | 主要な事業内容 | | ○○株式会社 |  |  | | ××株式会社 |  |  | |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  Status of Principal Parent Company and Subsidiaries  1) Status of parent company  The parent company of the Company is ○○ Co., Ltd. The said company owns ○○ shares of the Company (investment ratio ○%). The Company mainly purchases products such as ○○ from the parent company, and the Company mainly sells ×× to the parent company.  2) Status of subsidiaries   |  |  |  | | --- | --- | --- | | Name | Investment ratio | Principal business | | ○○ Co., Ltd. |  |  | | ×× Co., Ltd. |  |  | |

**1-8.主要な借入先及び借入額**

**1-8. Principal lenders and amount of borrowings**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]   |  |  | | --- | --- | | 借　入　先 | 借入残高 | |  | （億円） | |  |  | |  |  | |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]   |  |  | | --- | --- | | Lender | Borrowings outstanding | |  | (billion yen) | |  |  | |  |  | |

**1-9.剰余金の配当等を取締役会が決定する旨の定款の定め（会社法第459条第1項）があるときの権限の行使に関する方針**

**1-9. Policy on exercise of authority when the Articles of Incorporation provide that the Board of Directors shall determine the dividends of surplus (Article 459 Paragraph 1 of the Companies Act)**

|  |
| --- |
| [記載例]  当社では、株主に対する利益の還元を経営上重要な施策の一つとして位置付けております。  当社は、将来における安定的な企業成長と経営環境の変化に対応するために必要な内部留保資金を確保しつつ、経営成績に応じた株主への利益還元を継続的に行うことを基本方針としております。  なお、配当性向については、年間約○パーセントを目途としております。今期については、○年○月○日に中間配当として１株あたり○円を実施しており、期末配当×円と合計で１株あたり△円の利益配当を予定しております。 |

|  |
| --- |
| [Example]  The Company conducts its business operations under the concept that returning of profits to shareholders is one of its most important policies.  As a basic policy, the Company adopts the continuous return of profits to shareholders in accordance with operating results, while securing the internal reserves necessary for stable corporate growth and to respond to changes in the business environment in the future.  The Company aims at a payout ratio of approximately ○% per year. For the current fiscal year, the Company implemented an interim dividend of ○ yen per share on MM DD, YYYY, and combined with a year-end dividend of × yen, the Company plans to implement a total dividend of △ yen per share. |

**1-10.その他株式会社の現況に関する重要な事項**

**1-10. Other important matters regarding the current status of the company**

**２.株式に関する事項**

**2. Matters Regarding Shares**

**2-1.上位10名の株主の状況**

**2-1. Status of the top 10 shareholders**

**2-2.事業年度中に会社役員（会社役員であった者を含む）に対して職務執行の対価として交付された株式に関する事項**

**2-2. Matters regarding shares granted to Company officers (including former officers) during the fiscal year as consideration for performance of duties**

**2-3.その他株式に関する重要な事項**

**2-3. Other important matters regarding shares**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  ①　発行可能株式総数　　　　　○○○○株  ②　発行済株式の総数　　　　　○○○○株（自己株式○○株を除く）  ③　当事業年度末の株主数　　 ○○○○名  ④　上位10名の株主   |  |  |  | | --- | --- | --- | | 株　主　名 | 持　株　数 | 持　株　比　率 | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  |   ⑤　当事業年度中に当社役員に対して職務執行の対価として交付された株式の状況   |  |  |  | | --- | --- | --- | |  | 株式の種類及び数 | 交付された者の人数 | | 取締役（社外取締役を除く） | 当社普通株式  ○○株 | ○名 | | 社外取締役 | 当社普通株式  ○○株 | ○名 | | 監査役 | 当社普通株式  ○○株 | ○名 | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  1) Total number of authorized shares ○○○○ shares  2) Total number of issued shares ○○○○ shares (excluding ○○ treasury shares)  3) Total number of shareholders at the end of the fiscal year ○○○○ persons  4) Top 10 shareholders   |  |  |  | | --- | --- | --- | | Shareholder name | No. of shares held | Shareholding ratio | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  | |  |  |  |   5) Status of shares granted to Company officers during the fiscal year as consideration for performance of duties   |  |  |  | | --- | --- | --- | |  | Class and number of shares | No. of persons granted shares | | Directors (excluding outside directors) | Ordinary shares of the Company  ○○ shares | ○ persons | | Outside directors | Ordinary shares of the Company  ○○ shares | ○ persons | | Audit & supervisory board members | Ordinary shares of the Company  ○○ shares | ○ persons | |

**３.新株予約権等に関する事項**

**3. Matters Regarding Share Acquisition Rights**

**3-1.会社役員が有する新株予約権等のうち、職務執行の対価として交付されたものに関する事項**

**3-1. Among share acquisition rights owned by Company officers, matters regarding share acquisition rights granted as consideration for performance of duties**

**3-2.事業年度中に使用人等に対して職務執行の対価として交付された新株予約権等に関する事項**

**3-2. Matters regarding share acquisition rights granted to employees during the fiscal year as consideration for performance of duties**

**3-3.その他新株予約権等に関する重要な事項**

**3-3. Other important matters regarding share acquisition rights**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  当社の新株予約権等に関する事項  ① 当事業年度の末日に当社役員が有する職務執行の対価として交付された新株予約権等の内容の概要   |  |  | | --- | --- | | 名　称 | 第○回新株予約権 | | 新株予約権の数 | ○個 | | 保有人数  　当社取締役（社外役員を除く）  　当社社外取締役（社外役員に限る）  　当社監査役 | ○名  ○名  ○名 | | 新株予約権の目的である株式の種類及び数 | 当社普通株式　○○株 | | 新株予約権の発行価額 |  | | 新株予約権の行使に際して出資される財産の価額 |  | | 新株予約権の行使期間 |  | | 新株予約権の主な行使条件 |  |   ② 当事業年度中に当社使用人、子会社役員及び使用人に対して職務執行の対価として交付された新株予約権の内容の概要   |  |  | | --- | --- | | 名　称 | 第○回新株予約権 | | 発行決議の日 | ○年○月○日 | | 新株予約権の数 | ○個 | | 交付された者の人数  当社使用人（当社の役員を兼ねている者を除く｡）  当社の子会社の役員及び使用人（当社の役員又は使用人を兼ねている者を除く｡） | ○名  ○名 | | 新株予約権の目的である株式の種類及び数 | 当社普通株式　○○株 | | 新株予約権の発行価額 |  | | 新株予約権の行使に際して出資される財産の価額 |  | | 新株予約権の行使期間 |  | | 新株予約権の主な行使条件 |  | |  |  | |

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| [Example]  Matters regarding the Company’s share acquisition rights  1) Outline of the contents of share acquisition rights held by Company officers on the last day of the fiscal year granted as consideration for performance of duties   |  |  | | --- | --- | | Item | ○st Share Acquisition Rights | | No. of share acquisition rights | ○ units | | No. of holders  Company directors (excluding outside directors)  Company outside directors (limited to outside officers)  Company audit & supervisory board members | ○ persons  ○ persons  ○ persons | | Class and number of shares that are the objective of the share acquisition rights | Ordinary shares of the Company ○○ shares | | Share acquisition rights issuance value |  | | Value of property contributed upon exercise of share acquisition rights |  | | Share acquisition rights exercise period |  | | Share acquisition rights main exercise conditions |  |   2) Outline of the contents of share acquisition rights granted to employees of the Company and to officers and employees of subsidiaries during the fiscal year as consideration for performance of duties   |  |  | | --- | --- | | Item | ○st Share Acquisition Rights | | Date of issuance resolution | MM DD, YYYY | | No. of share acquisition rights | ○ units | | No. of persons granted shares  Employees of the Company (excluding persons concurrently serving as Company officers)  Officers and Employees of the Company’s subsidiaries (excluding persons concurrently serving as officers or employees of the Company) | ○ persons  ○ persons | | Class and number of shares that are the objective of the share acquisition rights | Ordinary shares of the Company ○○ shares | | Share acquisition rights issuance value |  | | Value of property contributed upon exercise of share acquisition rights |  | | Share acquisition rights exercise period |  | | Share acquisition rights main exercise conditions |  | |  |  | |

**４.会社役員に関する事項**

**4. Matters Regarding Company Officers**

**4-1.氏名**

**4-1. Name**

**4-2.地位及び担当**

**4-2. Positions and responsibilities**

**4-3.重要な兼職の状況**

**4-3. Significant concurrent positions**

**4-4.辞任した会社役員又は解任された会社役員に関する事項**

**4-4. Matters regarding Company officers who have resigned or been dismissed**

**4-5.財務及び会計に関する相当程度の知見**

**4-5. Considerable knowledge related to finance and accounting**

**4-6.常勤で監査を行う者の選定の有無及びその理由**

**4-6. Presence or absence of selection of full-time audit & supervisory board members, and reasons therefore**

**4-7.責任限定契約に関する事項**

**4-7. Matters regarding liability limitation agreements**

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| [記載例]  　当社の会社役員に関する事項   |  |  |  | | --- | --- | --- | | 氏名 | 地位及び担当 | 重要な兼職の状況 | |  | 代表取締役会長  　○○担当 |  | |  | 代表取締役社長  　○○担当 |  | |  | 代表取締役副社長  　○○担当 |  | |  | 専務取締役  　○○担当 |  | |  | 常務取締役  　○○担当 |  | |  | 取締役  　○○担当 |  | | ×××× | 取締役 | ○○株式会社代表取締役 | | ●● | 常勤監査役 |  | | ○○ | 監査役 |  | | △△ | 監査役 |  |  1. 取締役××××氏は、会社法第2条第15号に定める社外取締役であります。 2. 監査役○○氏及び△△氏は、会社法第2条第16号に定める社外監査役であります。 3. 常勤監査役●●氏は、○年間当社の経理業務を担当しており、財務及び会計に関する相当程度の知見を有するものであります。   監査役○○氏は、公認会計士の資格を有しており、財務及び会計に関する相当程度の知見を有するものであります。   1. 取締役○○○○氏は、○年○月○日辞任いたしました。 2. 監査役△△△△氏は、○年○月○日辞任いたしました。当該辞任に関し、△△△△氏より、次のとおり辞任の理由が述べられております。   ・・・・・・・・・・・・・・・・・・・・・・・・・・・・   1. 当事業年度の末日後に◎◎氏が当社取締役（××担当）として就任しております。 2. ○○株式会社は、当社と○○という関係にあります。 3. 当社の親会社である●●の代表取締役は、社外取締役××××氏の三親等内の親族であります。 4. 社外監査役△△氏の甥は、当社の経理部長として勤務しております。 5. 当社は社外取締役◎◎氏、監査役●●氏及び社外監査役××氏との間で、その職務を行うにつき善意でありかつ重大な過失がなかったときは、金○○円又は会社法第425条第1項に定める最低責任限度額のいずれか高い額をその責任の限度とする旨の契約を締結しております。 6. 当社は取締役◎◎氏、監査役●●氏との間で、会社法第430条の2第1項に規定する補償契約を締結しております。当該補償契約では、同項第1号の費用及び同項第2号の損失を法令の定める範囲内において当社が補償することとしております。 7. 当社は当社及び当社子会社である○○株式会社の取締役及び監査役の全員を被保険者とする会社法第430条の3第1項に規定する役員等賠償責任保険契約を保険会社との間で締結しております。当該保険契約では、被保険者が会社の役員等の地位に基づき行った行為（不作為を含みます｡）に起因して損害賠償請求がなされたことにより、被保険者が被る損害賠償金や訴訟費用等が塡補されることとなります。 |

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| [Example]  Matters Regarding Company Officers   |  |  |  | | --- | --- | --- | | Name | Positions and responsibilities | Significant concurrent positions | |  | Representative Director and Chairman  In charge of ○○ |  | |  | Representative Director and President  In charge of ○○ |  | |  | Representative Director and Vice President  In charge of ○○ |  | |  | Senior Managing Director  In charge of |  | |  | Managing Director  In charge of ○○ |  | |  | Director  In charge of ○○ |  | | ×××× | Director | Representative Director, ○○ Corp. | | ●● | Full-time Audit & Supervisory Board Member |  | | ○○ | Audit & Supervisory Board Member |  | | △△ | Audit & Supervisory Board Member |  |   Note 1. Director ×××× is an outside director as prescribed in Article 2, Item 15 of the Companies Act.  Note 2. Audit & supervisory board members ○○ and △△ are outside audit & supervisory board members as prescribed in Article 2, Item 16 of the Companies Act.  Note 3. Full-time audit & supervisory board member ●●has considerable knowledge related to finance and accounting with ○ years of involvement in the Company’s accounting operations. Audit & supervisory board member ○○ has credentials as a Certified Public Accountant, and has considerable knowledge related to finance and accounting.  Note4. Director ○ resigned on MM DD, YYYY.  Note5. Audit & supervisory board member △△△△ resigned on MM DD, YYYY. Regarding said resignation, Mr. △△△△ stated the reason for the resignation as follows.  ・・・・・・・・・・・・・・・・・・・・・・・・・・・・.  Note 6. After the last day of the fiscal year, ◎◎ was appointed as a Company director (in charge of ××).  Note 7. ○○ Corporation has a ○○ relation with the Company.  Note 8. The representative director of the Company’s parent company ●● is a relative within the third degree of kinship of Company outside director ××××.  Note 9. A nephew of outside audit & supervisory board member △△ works as the general manager of the Company’s Accounting Department.  Note 10. The Company has entered into agreements with outside director ◎◎, audit & supervisory board member ●●, and outside audit & supervisory board member ×× to limits their liability to ○○ yen or to the minimum liability amount under Article 425, Paragraph 1 of the Companies Act, whichever is higher, provided they perform their duties in good faith and with no gross negligence.  Note 11. The Company has entered into indemnity agreements under Article 430-2, Paragraph 1 of the Companies Act with director ◎◎ and audit & supervisory board member ●●. Under these indemnity agreements, the Company shall indemnify them against the expenses under Item 1 and the losses under Item 2 of the same Act to the extent specified by laws and regulations.  Note 12. The Company has entered into a directors and officers liability insurance agreement with an insurance company under Article 430-3, Paragraph 1 of the Companies Act for all the directors and audit & supervisory board members of the Company and of ○○ Corporation, which is the Company’s subsidiary, as the insured persons. This insurance agreement covers compensation for damages and litigation costs to be borne by the insured persons in the event of claims made against them for actions taken (or inaction) in their roles as an officer of the Company. |

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| [記載例] （別項目を立てて記載する際の例）  （責任限定契約の内容の概要）  　当社は、○年○月○日開催の第○回定時株主総会で定款を変更し、取締役（業務執行取締役等を除く）及び監査役の責任限定契約に関する規定を設けております。  当該定款に基づき当社が取締役○○○○氏及び監査役の全員と締結した責任限定契約の内容の概要は次のとおりであります。  ①　取締役の責任限定契約  　取締役は、本契約締結後、会社法第423条第1項の責任について、その職務を行うにつき善意でありかつ重大な過失がなかったときは、金○○円又は会社法第425条第1項に定める最低責任限度額のいずれか高い額を限度として損害賠償責任を負担するものとする。  ②　監査役の責任限定契約  　監査役は、本契約締結後、会社法第423条第1項の責任について、その職務を行うにつき善意でありかつ重大な過失がなかったときは、金○○円又は会社法第425条第1項に定める最低責任限度額のいずれか高い額を限度として損害賠償責任を負担するものとする。 |

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| [Example] (Case where a separate item is set and stated)  (Outline of the contents of liability limitation agreements)  At the ○th Annual General Meeting of Shareholders held on MM DD, YYYY, the Company changed the Articles of Incorporation and set provisions regarding liability limitation agreements for directors (excluding executive directors, etc.) and audit & supervisory board members.  The outline of the contents of the liability limitation agreements that the Company has entered into with director ○○○○ and with all audit & supervisory board members pursuant to said Articles of Incorporation is as follows.  1) Liability limitation agreement for directors  After the conclusion of the agreement, for liability under Article 423, Paragraph 1 of the Companies Act, the director bears liability for damages limited to ○○ yen or to the minimum liability amount prescribed in Article 425, Paragraph 1 of the Companies Act, whichever is higher, provided the director performs duties in good faith with no gross negligence.  2) Liability limitation agreement for audit & supervisory board members  After the conclusion of the agreement, for liability under Article 423, Paragraph 1 of the Companies Act, the audit & supervisory board member bears liability for damages limited to ○○ yen or to the minimum liability amount prescribed in Article 425, Paragraph 1 of the Companies Act, whichever is higher, when the audit & supervisory board member performs duties in good faith with no gross negligence. |

**4-8.補償契約に関する事項**

**4-8. Matters regarding indemnity agreements**

**4-9.補償契約に基づく補償に関する事項**

**4-9. Matters regarding indemnity based on indemnity agreements**

**4-10.役員等賠償責任保険契約に関する事項**

**4-10. Matters regarding directors and officers liability insurance agreements**

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| [記載例]（別項目を立てて記載する際の例）  （役員等賠償責任保険契約の内容の概要）  ①被保険者の範囲  　当社および当社のすべての子会社のすべての取締役、執行役および監査役。  ②保険契約の内容の概要  　被保険者が①の会社の役員としての業務につき行った行為（不作為を含む｡）に起因して損害賠償請求がなされたことにより、被保険者が被る損害賠償金や争訟費用等を補償するもの。ただし、贈収賄などの犯罪行為や意図的に違法行為を行った役員自身の損害等は補償対象外とすることにより、役員等の職務の執行の適正性が損なわれないように措置を講じている。保険料は全額当社が負担する。 |

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| [Example] (Case where a separate item is set and stated)  (Outline of the contents of directors and officers liability insurance agreements)  1) Scope of insured persons  All directors, executive officers, and audit & supervisory board members of the Company and of all the Company’s subsidiaries.  2) Outline of the contents of the insurance agreements  This insurance agreement covers compensation for damages and litigation costs to be borne by the insured persons in the event of claims made against them for actions taken (or inaction) in their roles as an officer of the Company as prescribed in 1) above. However, measures are taken so that the properness of the performance of duties by officers is not impaired by excluding the damages of officers themselves who engaged in bribery or other criminal acts or intentionally committed illegal acts from the scope of compensation. The insurance premiums are all paid by the Company. |

**4-11.取締役、会計参与、監査役又は執行役ごとの報酬等の総額（業績連動報酬等、非金銭報酬等、それら以外の報酬等の総額）**

**4-11. Total amount of remuneration by director, accounting advisor, audit & supervisory board member, and executive officer (total amount of performance-linked remuneration, non-monetary remuneration, and other remuneration)**

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| [記載例]  （１）当事業年度に係る役員の報酬等の総額等   |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | 区分 | 支給人数 | 報酬等の種類別の額 | | | 計 | 摘要 | | 基本報酬 | 業績連動報酬等 | 非金銭報酬等 | | 取締役 | 人 | 円 | 円 | 円 | 円 |  | | 監査役 | 人 | 円 | 円 | 円 | 円 |  | | 計 | 人 | 円 | 円 | 円 | 円 |  |   注１.　上記業績連動報酬等の額には、第○回定時株主総会において決議予定の役員賞与○○円（取締役××円、監査役△△円）を含めております。  注２.　上記のほか、当事業年度に退任した取締役○名に対し業績連動報酬等と非金銭報酬等以外の報酬等である退職慰労金○円を支給しております。  注３．上記業績連動報酬等は、○○（業績連動報酬等に関する事項を記載する）  注４．上記非金銭報酬等は、○○（非金銭報酬等に関する事項を記載する）  （２）取締役および監査役の報酬等についての株主総会の決議に関する事項  （３）取締役の個人別の報酬等の内容に係る決定方針に関する事項  （４）取締役の個人別の報酬等の決定に係る委任に関する事項 |

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| [Example]   1. Total amount of remuneration of officers pertaining to the fiscal year  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | | Category | No. of persons paid | Amount by type of remuneration | | | Total | Notes | | Basic remuneration | Performance-linked remuneration | Non-monetary remuneration | | Director |  | yen | yen | yen | yen |  | | Audit & supervisory board member |  | yen | yen | yen | yen |  | | Total |  | yen | yen | yen | yen |  |   Note 1. The amount of the above-stated performance-linked remuneration includes ○○ yen of bonuses for directors (×× yen for directors, △△ yen for audit & supervisory board members) scheduled to be resolved at the ○th annual general meeting of shareholders.  Note 2. In addition to the above, the Company paid ○ yen in retirement benefits, which are remuneration other than performance-linked remuneration and non-monetary remuneration to ○ directors who retired during the fiscal year.  Note 3. The above-stated performance-linked remuneration is ○○ (state matters regarding performance-linked remuneration).  Note 4. The above-stated non-monetary remuneration is ○○ (state matters regarding non-monetary remuneration).   1. Matters regarding shareholders meeting resolutions pertaining to the remuneration of directors and audit & supervisory board members 2. Matters regarding decision policies pertaining to the contents of remuneration to each director 3. Matters regarding delegation pertaining to the decision of remuneration to each director |

**4-12.業績連動報酬等に関する事項**

**4-12. Matters regarding performance-linked remuneration**

**4-13.非金銭報酬等に関する事項**

**4-13. Matters regarding non-monetary remuneration**

**4-14. 報酬等に関する定款の定め又は株主総会決議に関する事項**

**4-14. Matters regarding provisions of the Articles of Incorporation and resolutions of general meeting of shareholders regarding remuneration**

**4-15.各会社役員の報酬等の額又はその算定方法に係る決定方針に関する事項**

**4-15. Matters regarding the policy for determination of the amount and calculation method of the remuneration of each Company officer**

**4-16. 各会社役員の報酬等の額の決定の委任に関する事項**

**4-16. Matters regarding the delegation of the determination of the amount of the remuneration of each Company officer**

**4-17.その他会社役員に関する重要な事項**

**4-17. Other important matters regarding Company officers**

**4-18.他の法人等の業務執行者との重要な兼職に関する事項**

**4-18. Matters regarding significant concurrent positions as executives of other corporations**

**4-19.他の法人等の社外役員等との重要な兼職に関する事項**

**4-19. Matters regarding significant concurrent positions as outside directors (and other officers) of other corporations**

**4-20.自然人である親会社等、事業報告作成会社又は事業報告作成会社の特定関係事業者の業務執行者又は役員との親族関係（会社が知っているもののうち、重要なものに限る｡）**

**4-20. Kinship with the parent company which is a natural person and executives or officers of the company preparing the business report or specified associated service providers of the company preparing the business report (among those known to the Company, limited to those that are significant)**

**4-21.各社外役員の主な活動状況**

**4-21. Status of the main activities of each outside director (and other officer)**

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| [記載例]  （社外役員の主な活動状況）   |  |  |  | | --- | --- | --- | | 区　分 | 氏　名 | 主な活動状況 | | 取締役 |  | 当事業年度開催の取締役会のほぼ全回に出席し、主に○○の観点から、議案・審議等につき必要な発言を適宜行っております。また、上記のほか、当社の経営陣幹部の人事などを審議する指名諮問委員会の委員長を務め、当事業年度開催の委員会の全て（○回）に出席することなどにより、独立した客観的立場から会社の業績等の評価を人事に反映させるなど、経営陣の監督に務めております。 | | 監査役 |  | 当事業年度開催の取締役会及び監査役会の全てに出席し、必要に応じ、主に弁護士としての専門的見地から、当社のコンプライアンス体制の構築・維持についての発言を行っております。 | | 監査役 |  | 当事業年度開催の取締役会のうち8割に、また、当事業年度開催の監査役会のうち9割に出席し、必要に応じ、主に公認会計士としての専門的見地から、監査役会の場において、当社の経理システムの変更・当社監査基準の改定についての発言を行っております。 | |

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| [Example]  (Status of the main activities of each outside director (and other officers))   |  |  |  | | --- | --- | --- | | Position | Name | Status of Main Activities | | Director |  | Attended almost all meetings of the Board of Directors held during the fiscal year, and appropriately spoke as needed regarding proposals, deliberations, etc. mostly from the perspective of ○○. In addition to the above, had assessment of the Company’s business performance reflected in personnel affairs from an independent subjective viewpoint by serving as the committee chair of the nomination advisory committee, which deliberates personnel affairs of the Company’s management executives, and attending all meetings of the committee during the fiscal year (○ meetings), and otherwise worked to supervise the Company’s management team. | | Audit & supervisory board member |  | Attended all meetings of the Board of Directors and the Audit & Supervisory Board held during the fiscal year, and spoke as necessary regarding the establishment and maintenance of the Company’s compliance framework, mostly from an expert perspective as an attorney. | | Audit & supervisory board member |  | Attended 80% of the meetings of the Board of Directors held during the fiscal year and 90% of the meetings of the Audit & Supervisory Board meetings held during the fiscal year, and spoke as necessary at the Audit & Supervisory Board, mostly from an expert perspective as a Certified Public Accountant, about changes to the Company’s accounting system and revision of the Company’s audit standards. | |

**4-22.社外役員の報酬等の総額（業績連動報酬等、非金銭報酬等、それら以外の報酬等の総額）**

**4-22. Total amount of the remuneration of outside directors (and other officers) (total amount of performance-linked remuneration, non-monetary remuneration, and other remuneration)**

**4-23.親会社等、親会社等の子会社等又は子会社からの役員報酬等の総額**

**4-23. Total amount of remuneration of officers from the parent company, subsidiaries of the parent company, and subsidiaries**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  (社外役員の報酬等の総額等)   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | 支給人数 | 報酬等の種類別の額 | | | 計 | 親会社等又は当該親会社等の子会社等からの役員報酬等 | | 基本報酬 | 業績連動報酬等 | 非金銭報酬等 |  |  | | 人 | 円 | 円 | 円 | 円 | 円 | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Total amount of remuneration of outside directors (and other officers))   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | No. of persons paid | Amount by type of remuneration | | | Total | Remuneration of officers from the parent company and subsidiaries of the parent company | | Basic remuneration | Performance-linked remuneration | Non-monetary remuneration |  |  | |  | yen | yen | yen | yen | yen | |

**4-24. 記載内容についての社外役員の意見**

**4-24. Opinions of outside directors (and other officers) regarding statement contents**

**５.会計監査人に関する事項**

**5. Matters Regarding Accounting Auditors**

**5-1.氏名又は名称**

**5-1. Name**

**5-2.辞任した又は解任された会計監査人に関する事項**

**5-2. Matters regarding accounting auditors that resigned or were dismissed**

**5-3.現在の業務停止処分に関する事項**

**5-3. Matters regarding present suspension of business dispositions**

**5-4.過去２年間の業務停止処分に関する事項のうち、会社が事業報告の内容とすべきと判断した事項**

**5-4. Among matters regarding suspension of business dispositions over the past two years, matters the Company deemed necessary for inclusion in the business report**

**5-5.責任限定契約に関する事項**

**5-5. Matters regarding limited liability agreements**

**5-6.補償契約に関する事項**

**5-6. Matters regarding indemnity agreements**

**5-7.補償契約に基づく補償に関する事項**

**5-7. Matters regarding indemnity based on indemnity agreements**

**5-8.各会計監査人の報酬等の額及び当該報酬等について監査役会が同意した理由**

**5-8. Amount of remuneration of each accounting auditor and reasons the Audit & Supervisory Board gave consent to said amount of remuneration**

**5-9.公認会計士法第２条第１項の業務以外の業務（非監査業務）の内容**

**5-9. Contents of services other than those under Article 2, Paragraph 1 of the Certified Public Accountants Act (non-auditing services)**

**5-10.企業集団全体での報酬等**

**5-10. Remuneration in the corporate group overall**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [記載例]   |  |  |  | | --- | --- | --- | | ① | 報酬等の額 | ○万円 | | ② | 当社及び当社子会社が支払うべき金銭その他の財産上の利益の合計額 | ○万円 |   注1.当社監査役会は、日本監査役協会が公表する「会計監査人との連携に関する実務指針」を踏まえ、○○などを確認し、検討した結果、会計監査人の報酬等につき、会社法第399条第1項の同意を行っております。  注2.当社は、会計監査人に対して、公認会計士法第2条第1項の業務以外の業務である、○○についての対価を支払っております。  注3．当社の子会社である○○社は、当社の会計監査人以外の公認会計士（又は監査法人）の監査を受けております。 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [Example]   |  |  |  | | --- | --- | --- | | 1) | Amount of remuneration | ○ yen | | 2) | Total amount of money or other economic benefits to be paid by the Company and the Company’s subsidiaries | ○ yen |  1. The Company’s Audit & Supervisory Board has confirmed and examined ○○ based on the “Guidelines for Coordination with Accounting Auditors” published by the Japan Audit & Supervisory Board Members Association, and as a result, gave consent to the remuneration of the accounting auditors under Article 399, Paragraph 1 of the Companies Act. 2. The Company pays consideration to the accounting auditors regarding ○○, which are services other than those under Article 2, Paragraph 1 of the Certified Public Accountants Act. 3. ○○ company, which is the Company’s subsidiary, is audited by a certified public accountant (or audit corporation) other than the Company’s accounting auditors. |

**5-11.解任又は不再任の決定の方針**

**5-11. Policies for determination of dismissal or refusal of reelection**

**６.業務の適正を確保するための体制等の整備に関する事項**

**6. Matters Regarding Establishment of a System to Ensure the Appropriateness of Business Activities**

**6-1.決議の内容の概要**

**6-1. Outline of resolution contents**

**6-2.体制の運用状況の概要**

**6-2. Outline of the operating status of the system**

**７.株式会社の支配に関する基本方針**

**7. Basic Policy Regarding Control of the Company**

**８.特定完全子会社に関する事項**

**8. Matters Regarding Specified Wholly Owned Subsidiaries**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  　特定完全子会社に関する事項   |  |  |  |  | | --- | --- | --- | --- | | 名称 | 住所 | 帳簿価額の合計額 | 当社の総資産額 | | ○○株式会社 |  | ○百万円 | ○百万円 | |  |  |  | |  |  |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  Matters regarding specified wholly owned subsidiaries   |  |  |  |  | | --- | --- | --- | --- | | Name | Address | Total book value | The Company’s total assets | | ○○ Co., Ltd. |  | ○ million yen | ○ million yen | |  |  |  | |  |  |  | |

**９.親会社等との間の取引に関する事項**

**9. Matters Regarding Transactions with the Parent Company**

**10．株式会社の状況に関する重要な事項**

**10. Important Matters Regarding the Status of the Company**

**Ⅱ　附属明細書（事業報告関係）**

**II. Supplementary Schedules (Business Report)**

**１．会社役員の他の会社の業務執行取締役等との兼職状況の明細**

**1. Details of Status of Concurrent Positions of Company Officers as Executive Directors,　etc. of Other Companies**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  （他の法人等の業務執行取締役等との重要な兼職の状況）   |  |  |  |  |  | | --- | --- | --- | --- | --- | | 区分 | 氏　　名 | 兼職先 | 兼職の内容 | 関係 | | 取締役 |  |  | 業務執行取締役 |  | |  |  | 代表取締役 |  | | 監査役 |  |  | 業務執行社員 |  | |  |  | 業務執行社員 |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Status of significant concurrent positions of Company officers as executive directors of other corporations)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Position | Name | Concurrent position company | Contents of concurrent position | Relation | | Director |  |  | Executive director |  | |  |  | Representative director |  | | Audit & supervisory board member |  |  | Executive member |  | |  |  | Executive member |  | |

**２．親会社等との間の取引に関する事項**

**2. Matters Regarding Transactions with the Parent Company, etc.**

**Ⅲ　計算書類**

**III. Non-consolidated Financial Statements**

**第１　貸借対照表**

**Part 1. Non-consolidated Balance Sheet**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例］  **貸借対照表**  （〇年○月○日現在）  （単位：百万円）   |  |  |  |  | | --- | --- | --- | --- | | 科　　目 | 金　額 | 科　　目 | 金　額 | | （資産の部） |  | （負債の部） |  | | 流動資産 | ××× | 流動負債 | ××× | | 現金及び預金 | ××× | 支払手形 | ××× | | 受取手形 | ××× | 買掛金 | ××× | | 売掛金 | ××× | 短期借入金 | ××× | | 契約資産 | ××× | リース債務 | ××× | | 有価証券 | ××× | 未払金 | ××× | | 商品及び製品 | ××× | 未払費用 | ××× | | 仕掛品 | ××× | 未払法人税等 | ××× | | 原材料及び貯蔵品 | ××× | 契約負債 | ××× | | 前払費用 | ××× | 前受金 | ××× | | その他 | ××× | 預り金 | ××× | | 貸倒引当金 | △　××× | 前受収益 | ××× | | 固定資産 | ××× | ○○引当金 | ××× | | 有形固定資産 | ××× | その他 | ××× | | 建物 | ××× | 固定負債 | ××× | | 構築物 | ××× | 社債 | ××× | | 機械装置 | ××× | 長期借入金 | ××× | | 車両運搬具 | ××× | リース債務 | ××× | | 工具器具備品 | ××× | ○○引当金 | ××× | | 土地 | ××× | その他 | ××× | | リース資産 | ××× | 負債合計 | ××× | | 建設仮勘定 | ××× | （純資産の部） |  | | その他 | ××× | 株主資本 | ××× | | 無形固定資産 | ××× | 資本金 | ××× | | ソフトウェア | ××× | 資本剰余金 | ××× | | リース資産 | ××× | 資本準備金 | ××× | | のれん | ××× | その他資本剰余金 | ××× | | その他 | ××× | 利益剰余金 | ××× | | 投資その他の資産 | ××× | 利益準備金 | ××× | | 投資有価証券 | ××× | その他利益剰余金 | ××× | | 関係会社株式 | ××× | ○○積立金 | ××× | | 長期貸付金 | ××× | 繰越利益剰余金 | ××× | | 繰延税金資産 | ××× | 自己株式 | △　××× | | その他 | ××× | 評価・換算差額等 | ××× | | 貸倒引当金 | △　××× | その他有価証券評価差額金 | ××× | | 繰延資産 | ××× | 繰延ヘッジ損益 | ××× | | 社債発行費 | ××× | 土地再評価差額金 | ××× | |  |  | 株式引受権 | ××× | |  |  | 新株予約権 | ××× | |  |  | 純資産合計 | ××× | | 資産合計 | ××× | 負債・純資産合計 | ××× | |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  **Non-consolidated Balance Sheet**  (As of MM DD, YYYY)  (Unit: million yen)   |  |  |  |  | | --- | --- | --- | --- | | Description | Amount | Description | Amount | | (Assets) |  | (Liabilities) |  | | Current assets | ××× | Current liabilities | ××× | | Cash and deposits | ××× | Notes payable - trade | ××× | | Notes receivable - trade | ××× | Accounts payable - trade | ××× | | Accounts receivable - trade | ××× | Short-term borrowings | ××× | | Contract assets | ××× | Lease obligations | ××× | | Securities | ××× | Accounts payable - other | ××× | | Merchandise and finished goods | ××× | Accrued expenses | ××× | | Work in process | ××× | Income taxes payable | ××× | | Raw materials and supplies | ××× | Contract liabilities | ××× | | Prepaid expenses | ××× | Advances received | ××× | | Other | ××× | Deposits received | ××× | | Allowance for doubtful accounts | (×××) | Unearned revenue | ××× | | Non-current assets | ××× | Provision for ○○ | ××× | | Property, plant and equipment | ××× | Other | ××× | | Buildings | ××× | Non-current liabilities | ××× | | Structures | ××× | Bonds payable | ××× | | Machinery and equipment | ××× | Long-term borrowings | ××× | | Vehicles | ××× | Lease obligations | ××× | | Tools, furniture and fixtures | ××× | Provision for ○○ | ××× | | Land | ××× | Other | ××× | | Leased assets | ××× | Total liabilities | ××× | | Construction in progress | ××× | (Net assets) |  | | Other | ××× | Shareholders’ equity | ××× | | Intangible assets | ××× | Share capital | ××× | | Software | ××× | Capital surplus | ××× | | Leased assets | ××× | Legal capital surplus | ××× | | Goodwill | ××× | Other capital surplus | ××× | | Other | ××× | Retained earnings | ××× | | Investments and other assets | ××× | Legal retained earnings | ××× | | Investment securities | ××× | Other retained earnings | ××× | | Shares of subsidiaries and associates | ××× | Reserve for ○○ | ××× | | Long-term loans receivable | ××× | Retained earnings brought forward | ××× | | Deferred tax assets | ××× | Treasury shares | (×××) | | Other | ××× | Valuation and translation adjustments | ××× | | Allowance for doubtful accounts | (×××) | Valuation difference on available-for-sale securities | ××× | | Deferred assets | ××× | Deferred gains or losses on hedges | ××× | | Bond issuance cost | ××× | Revaluation reserve for land | ××× | |  |  | Subscription rights to shares | ××× | |  |  | Share acquisition rights | ××× | |  |  | Total net assets | ××× | | Total assets | ××× | Total liabilities and net assets | ××× | |

**第２　損益計算書**

**Part 2. Non-consolidated Statement of Income**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  **損益計算書**  （自〇年○月○日　至〇年○月○日）  （単位：百万円）   |  |  |  | | --- | --- | --- | | 科目 | 金額 | | | 売上高 |  | ××× | | 売上原価 |  | ××× | | 売上総利益 |  | ××× | | 販売費及び一般管理費 |  | ××× | | 営業利益 |  | ××× | | 営業外収益 |  |  | | 受取利息及び配当金 | ××× |  | | その他 | ××× | ××× | | 営業外費用 |  |  | | 支払利息 | ××× |  | | その他 | ××× | ××× | | 経常利益 |  | ××× | | 特別利益 |  |  | | 固定資産売却益 | ××× |  | | その他 | ××× | ××× | | 特別損失 |  |  | | 固定資産売却損 | ××× |  | | 減損損失 | ××× |  | | その他 | ××× | ××× | | 税引前当期純利益 |  | ××× | | 法人税、住民税及び事業税 | ××× |  | | 法人税等調整額 | ××× | ××× | | 当期純利益 |  | ××× | |

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| [Example]  **Non-consolidated Statement of Income**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen)   |  |  |  | | --- | --- | --- | | Description | Amount | | | Net sales |  | ××× | | Cost of sales |  | ××× | | Gross profit |  | ××× | | Selling, general and administrative expenses |  | ××× | | Operating profit |  | ××× | | Non-operating income |  |  | | Interest and dividend income | ××× |  | | Other | ××× | ××× | | Non-operating expenses |  |  | | Interest expenses | ××× |  | | Other | ××× | ××× | | Ordinary profit |  | ××× | | Extraordinary income |  |  | | Gain on sales of non-current assets | ××× |  | | Other | ××× | ××× | | Extraordinary losses |  |  | | Loss on sale of non-current assets | ××× |  | | Impairment losses | ××× |  | | Other | ××× | ××× | | Profit before income taxes |  | ××× | | Income taxes - current | ××× |  | | Income taxes - deferred | ××× | ××× | | Profit |  | ××× | |

**第３　株主資本等変動計算書**

**Part 3. Non-consolidated Statement of Changes in Equity**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  **株主資本等変動計算書**  （自〇年○月○日　至〇年○月○日）  （単位：百万円）   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | 株主資本 | | | | | | | | | | | 資本金 | 資本剰余金 | | | 利益剰余金 | | | | 自己株式 | 株主資本合計 | | 資本準備金 | その他資本剰余金 | 資本剰余金合計 | 利益準備金 | その他利益剰余金 | | 利益剰余金合計 | | ○○積立金 | 繰越利益剰余金 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | △××× | ××× | | 事業年度中の変動額 |  |  |  |  |  |  |  |  |  |  | | 新株の発行 | ××× | ××× |  | ××× |  |  |  |  |  | ××× | | 剰余金の配当 |  |  |  |  | ××× |  | △××× | △××× |  | △××× | | 当期純利益 |  |  |  |  |  |  | ××× | ××× |  | ××× | | 自己株式の処分 |  |  |  |  |  |  |  |  | ××× | ××× | | ○○○○○ |  |  |  |  |  |  |  |  |  |  | | 株主資本以外の項目の事業年度中の変動額（純額） |  |  |  |  |  |  |  |  |  |  | | 事業年度中の変動額合計 | ××× | ××× | － | ××× | ××× | － | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | △××× | ××× |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  | 評価・換算差額等 | | | | 株式引受権 | 新株予約権 | 純資産合計 | | その他有価証券評価差額金 | 繰延ヘッジ損益 | 土地再評価差額金 | 評価・換算差額等合計 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | 事業年度中の変動額 |  |  |  |  |  |  |  | | 新株の発行 |  |  |  |  |  |  | ××× | | 剰余金の配当 |  |  |  |  |  |  | △××× | | 当期純利益 |  |  |  |  |  |  | ××× | | 自己株式の処分 |  |  |  |  |  |  | ××× | | ○○○○○ |  |  |  |  |  |  |  | | 株主資本以外の項目の事業年度中の変動額（純額） | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | 事業年度中の変動額合計 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | |

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| [Example]  **Non-consolidated Statement of Changes in Equity**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen)   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | Shareholders’ equity | | | | | | | | | | | Share capital | Capital surplus | | | Retained earnings | | | | Treasury shares | Total shareholders’ equity | | Legal capital surplus | Other capital surplus | Total capital surplus | Legal retained earnings | Other retained earnings | | Total retained earnings | | Reserve for ○○ | Retained earnings brought forward | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | (×××) | ××× | | Changes during the fiscal year |  |  |  |  |  |  |  |  |  |  | | Issuance of new shares | ××× | ××× |  | ××× |  |  |  |  |  | ××× | | Dividends of surplus |  |  |  |  | ××× |  | (×××) | (×××) |  | (×××) | | Profit |  |  |  |  |  |  | ××× | ××× |  | ××× | | Disposal of treasury shares |  |  |  |  |  |  |  |  | ××× | ××× | | ○○○○○ |  |  |  |  |  |  |  |  |  |  | | Net changes in items other than shareholders’ equity |  |  |  |  |  |  |  |  |  |  | | Total changes during the fiscal year | ××× | ××× | － | ××× | ××× | － | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | (×××) | ××× |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  | Valuation and translation adjustments | | | | Subscription rights to shares | Share acquisition rights | Total net assets | | Valuation difference on available-for-sale securities | Deferred gains or losses on hedges | Revaluation reserve for land | Total valuation and translation adjustments | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | Changes during the fiscal year |  |  |  |  |  |  |  | | Issuance of new shares |  |  |  |  |  |  | ××× | | Dividends of surplus |  |  |  |  |  |  | (×××) | | Profit |  |  |  |  |  |  | ××× | | Disposal of treasury shares |  |  |  |  |  |  | ××× | | ○○○○○ |  |  |  |  |  |  |  | | Net changes in items other than shareholders’ equity | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | Total changes during the fiscal year | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  **株主資本等変動計算書**  （自〇年○月○日　至〇年○月○日）  （単位：百万円）   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | 株主資本 | | | | | | | | | | | 資本金 | 資本剰余金 | | | 利益剰余金 | | | | 自己株式 | 株主資本合計 | | 資本準備金 | その他資本剰余金 | 資本剰余金合計 | 利益準備金 | その他利益剰余金 | | 利益剰余金合計 | | ○○積立金 | 繰越利益剰余金 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | △××× | ××× | | 会計方針の変更による累積的影響額 |  |  |  |  |  |  | ××× | ××× |  | ××× | | 遡及処理後当期首残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | △××× | ××× | | 事業年度中の変動額 |  |  |  |  |  |  |  |  |  |  | | 新株の発行 | ××× | ××× |  | ××× |  |  |  |  |  | ××× | | 剰余金の配当 |  |  |  |  | ××× |  | △××× | △××× |  | △××× | | 当期純利益 |  |  |  |  |  |  | ××× | ××× |  | ××× | | 自己株式の処分 |  |  |  |  |  |  |  |  | ××× | ××× | | ○○○○○ |  |  |  |  |  |  |  |  |  |  | | 株主資本以外の項目の事業年度中の変動額（純額） |  |  |  |  |  |  |  |  |  |  | | 事業年度中の変動額合計 | ××× | ××× | － | ××× | ××× | － | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | △××× | ××× |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  | 評価・換算差額等 | | | | 株式引受権 | 新株予約権 | 純資産合計 | | その他有価証券評価差額金 | 繰延ヘッジ損益 | 土地再評価差額金 | 評価・換算差額等合計 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | 会計方針の変更による累積的影響額 |  |  |  |  |  |  | ××× | | 遡及処理後当期首残高 | ××× | ××× | ××× | ××× |  | ××× | ××× | | 事業年度中の変動額 |  |  |  |  |  |  |  | | 新株の発行 |  |  |  |  |  |  | ××× | | 剰余金の配当 |  |  |  |  |  |  | △××× | | 当期純利益 |  |  |  |  |  |  | ××× | | 自己株式の処分 |  |  |  |  |  |  | ××× | | ○○○○○ |  |  |  |  |  |  |  | | 株主資本以外の項目の事業年度中の変動額（純額） | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | 事業年度中の変動額合計 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | ××× | |

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| [Example]  **Non-consolidated Statement of Changes in Equity**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen)   |  |  |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | |  | Shareholders’ equity | | | | | | | | | | | Share capital | Capital surplus | | | Retained earnings | | | | Treasury shares | Total shareholders’ equity | | Legal capital surplus | Other capital surplus | Total capital surplus | Legal retained earnings | Other retained earnings | | Total retained earnings | | Reserve for ○○ | Retained earnings brought forward | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | (×××) | ××× | | Cumulative effects of changes in accounting policies |  |  |  |  |  |  | ××× | ××× |  | ××× | | Balance at beginning of current period after retroactive processing | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | (×××) | ××× | | Changes during the fiscal year |  |  |  |  |  |  |  |  |  |  | | Issuance of new shares | ××× | ××× |  | ××× |  |  |  |  |  | ××× | | Dividends of surplus |  |  |  |  | ××× |  | (×××) | (×××) |  | (×××) | | Profit |  |  |  |  |  |  | ××× | ××× |  | ××× | | Disposal of treasury shares |  |  |  |  |  |  |  |  | ××× | ××× | | ○○○○○ |  |  |  |  |  |  |  |  |  |  | | Net changes in items other than shareholders’ equity |  |  |  |  |  |  |  |  |  |  | | Total changes during the fiscal year | ××× | ××× | － | ××× | ××× | － | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | ××× | (×××) | ××× |  |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | |  | Valuation and translation adjustments | | | | Subscription rights to shares | Share acquisition rights | Total net assets | | Valuation difference on available-for-sale securities | Deferred gains or losses on hedges | Revaluation reserve for land | Total valuation and translation adjustments | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | Cumulative effects of changes in accounting policies |  |  |  |  |  |  | ××× | | Balance at beginning of current period after retroactive processing | ××× | ××× | ××× | ××× |  | ××× | ××× | | Changes during the fiscal year |  |  |  |  |  |  |  | | Issuance of new shares |  |  |  |  |  |  | ××× | | Dividends of surplus |  |  |  |  |  |  | (×××) | | Profit |  |  |  |  |  |  | ××× | | Disposal of treasury shares |  |  |  |  |  |  | ××× | | ○○○○○ |  |  |  |  |  |  |  | | Net changes in items other than shareholders’ equity | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | Total changes during the fiscal year | ××× | ××× | ××× | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | ××× | |

**第４　個別注記表**

**Part 4. Notes to Non-consolidated Financial Statements**

**１．継続企業の前提に関する注記**

**1. Notes Regarding Assumption of Going Concern**

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| [記載例]  …………… |

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| [Example]  ……………… |

**２．重要な会計方針に係る事項に関する注記**

**2. Notes Regarding Significant Accounting Policies**

**2-1.資産の評価基準及び評価方法**

**2-1. Basis and method for valuation of assets**

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| [記載例]  １．資産の評価基準及び評価方法  (1) 有価証券の評価基準及び評価方法  売買目的有価証券…………………時価法(売却原価は移動平均法により算定)  満期保有目的の債券………………償却原価法（定額法）  子会社株式及び関連会社株式……移動平均法による原価法  その他有価証券  市場価格のない株式等以外のもの  ……時価法（評価差額は全部純資産直入法により処理し、売却原価は移動平均法により算定）  市場価格のない株式等……移動平均法による原価法  (2) デリバティブの評価基準及び評価方法  デリバティブ……………時価法  (3) 棚卸資産の評価基準及び評価方法  製品、原材料、仕掛品…移動平均法による原価法（貸借対照表価額は収益性の低下による簿価切下げの方法により算定）  貯蔵品……………………最終仕入原価法 |

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| [Example]  1. Basis and method for valuation of assets  (1) Basis and method for valuation of securities  Trading securities…Fair value method (with cost of sale calculated using moving average method)  Securities to be held to maturity…Amortized cost method (straight-line method)  Subsidiaries and associates…Moving average cost method  Available-for-sale securities  Securities other than shares that do not have a market value  …Fair value method (with the entire amount of valuation differences inserted directly into net assets, and the cost of sales calculated using the moving average method)  Shares that do not have a market value…Moving average cost method  (2) Basis and method for valuation of derivatives  Derivatives……………Fair value method  (3) Basis and method for valuation of inventories  Finished goods, raw materials, and work in process… Moving average cost method (with amount shown on balance sheet written down as profitability declines)  Supplies……………………Last purchase cost method |

**2-2.固定資産の減価償却の方法**

**2-2. Depreciation method for non-current assets**

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| [記載例]  ２．固定資産の減価償却の方法  (1) 有形固定資産（リース資産を除く）  定率法（ただし、1998年4月1日以降に取得した建物（附属設備を除く）並びに2016年4月1日以降に取得した建物附属設備及び構築物は定額法）を採用しております。  (2) 無形固定資産（リース資産を除く）  定額法を採用しております。  (3) リース資産  所有権移転ファイナンス・リース取引に係るリース資産  自己所有の固定資産に適用する減価償却方法と同一の方法を採用しております。  所有権移転外ファイナンス・リース取引に係るリース資産  リース期間を耐用年数とし、残存価額を零とする定額法を採用しております。 |

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| [Example]  2. Depreciation method for non-current assets  (1) Property, plant and equipment (excluding leased assets)  The declining balance method is applied (however, the straight-line method is applied for buildings (excluding facilities) acquired on or after April 1, 1998, and for facilities attached to buildings and for structures acquired on or after April 1, 2016).  (2) Intangible assets (excluding leased assets)  The straight-line method is applied.  (3) Leased assets  Leased assets related to finance lease transactions with the right of ownership transferred  The depreciation method is the same as that applied for owned non-current assets.  Leased assets related to finance lease transactions with the right of ownership not transferred  The straight-line method is applied using the lease term as service life and a residual value of zero. |

**2-3.引当金の計上基準**

**2-3. Recognition criteria for provisions**

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| [記載例]  ３．引当金の計上基準  (1) 貸倒引当金  売上債権、貸付金等の債権の貸倒れによる損失に備えるため、一般債権については貸倒実績率により、貸倒懸念債権等特定の債権については個別に回収可能性を検討し、回収不能見込額を計上しております。  (2) 退職給付引当金  従業員の退職給付に備えるため、当事業年度末における退職給付債務及び年金資産の見込額に基づき計上しております。  過去勤務費用は、その発生時の従業員の平均残存勤務期間以内の一定の年数（○年）による定額法により費用処理しております。  数理計算上の差異は、各事業年度の発生時における従業員の平均残存勤務期間以内の一定の年数（○年）による定額法により按分した額を、それぞれ発生の翌事業年度から費用処理しております。  (3) 役員退職慰労引当金  役員の退職慰労金の支給に備えるため、役員退職慰労金規程に基づく期末要支給額を計上しております。 |

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| [Example]  3. Recognition criteria for provisions  (1) Allowance for doubtful accounts  To make allowances for the non-payment of trade receivables, loans receivable, and other receivables, for general receivables the historical default rate is used, and receivables designated as potentially irrecoverable is determined using actual default rates on an individual claim basis, and an allowance is made for the amount deemed irrecoverable.  (2) Provision for retirement benefits  To make allowances for the payment of retirement benefits to employees, this is recorded based on the amount of projected retirement benefit liabilities and pension assets as of the end of the fiscal year under review.  Past service costs are recorded as expenses using the straight-line method over a fixed number of years (in ○ years) that is within the average number of years of remaining service for employees at the time the expense is incurred.  Actuarial gains and losses are treated as expenses in the fiscal year following the fiscal year in which they arise, in an amount proportionally divided using the straight-line method over a fixed number of years (in ○ years) that is within the average number of years of remaining service of employees at the time the differences emerge each fiscal year.  (3) Provision for retirement benefits for directors (and other officers)  To make provisions for the payment of retirement benefits to directors (and other officers), an allowance is made for the amount of payment due as of the fiscal year-end based on the regulations for retirement benefits to directors (and other officers). |

**2-4.収益及び費用の計上基準**

**2-4. Recognition criteria for revenue and expenses**

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| [記載例]  ４．収益及び費用の計上基準  商品又は製品の販売に係る収益は、主に卸売又は製造等による販売であり、顧客との販売契約に基づいて商品又は製品を引き渡す履行義務を負っております。当該履行義務は、商品又は製品を引き渡す一時点において、顧客が当該商品又は製品に対する支配を獲得して充足されると判断し、引渡時点で収益を認識しております。  保守サービスに係る収益は、主に商品又は製品の保守であり、顧客との保守契約に基づいて保守サービスを提供する履行義務を負っております。当該保守契約は、一定の期間にわたり履行義務を充足する取引であり、履行義務の充足の進捗度に応じて収益を認識しております。  当社が代理人として商品の販売に関与している場合には、純額で収益を認識しております。 |

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| [Example]  4. Recognition criteria for revenue and expenses  Revenue related to sales of products or finished goods is primarily from wholesale sales or sales from manufacturing with an obligation to deliver the products or finished goods based on a sales contract made with the customer. This obligation is deemed to have been fulfilled at the time the products or finished goods are delivered to the customer and the customer acquires control of those products or finished goods, and revenue is recognized at that time of delivery.  Revenue related to maintenance services is primarily for the maintenance of products or finished goods, with an obligation to provide maintenance services based on a maintenance contract concluded with the customer. This maintenance contract entails an obligation over a defined period of time, and revenue is recognized according to the degree of progress for which that obligation has been met.  When the Company is involved in the sale of products as an agent, the net amount is recognized as revenue. |

**2-5.その他計算書類作成のための基本となる重要な事項**

**2-5 Other basic policies and important items for the preparation of non-consolidated financial statements**

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| [記載例]  ５．その他計算書類の作成のための基本となる重要な事項  (1) 繰延資産の処理方法  株式交付費…支出時に全額費用として処理しております。  社債発行費…社債償還期間（○年間）にわたり均等償却しております。  (2) ヘッジ会計の処理  原則として繰延ヘッジ処理によっております。なお、振当処理の要件を満たしている為替予約及び通貨スワップについては振当処理によっており、特例処理の要件を満たしている金利スワップについては特例処理によっております。 |

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| [Example]  5 Other basic policies and important items for the preparation of non-consolidated financial statements  (1) Treatment of deferred assets  Share issuance costs…The full amount is treated as an expense at the time the disbursement is made.  Bond issuance costs…The amount is amortized in equal amounts over the period until the bond’s redemption (in ○ years).  (2) Hedge accounting  In principle, deferred hedge accounting is applied. Deferral hedge accounting is used for forward exchange contracts and foreign currency swaps that meet the conditions for deferral hedge accounting, and special treatment is used for interest rate swaps that meet the requirements for special treatment. |

**３．会計方針の変更に関する注記**

**3. Notes Regarding Changes in Accounting Policies**

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| [記載例]  (1) ○○○の評価基準及び評価方法  　　　　○○○の評価基準及び評価方法は、従来、○○法によっておりましたが、当事業年度より○○法に変更いたしました。この変更は、○○○（変更理由を具体的に記載する）ために行ったものであります。当該会計方針の変更は遡及適用され、会計方針の変更の累積的影響額は当事業年度の期首の純資産の帳簿価額に反映されております。この結果、株主資本等変動計算書の利益剰余金の遡及適用後の期首残高は×××百万円増加しております。  (2) ○○○に関する会計基準の適用  当事業年度より、「○○○に関する会計基準」を適用しております。当該会計基準は遡及適用され、会計方針の変更の累積的影響額は当事業年度の期首の純資産の帳簿価額に反映されております。この結果、株主資本等変動計算書の利益剰余金の遡及適用後の期首残高は×××百万円増加しております。 |

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| [Example]  (1) Basis and method for valuation of ○○○  The ○○ method was previously used for the valuation of ○○○, but from the fiscal year under review the ○○ method is being applied. This change is to/because (give specific reason). This change in accounting policy has been applied retroactively, with the cumulative effect of the change reflected in the book value of net assets as of the beginning of the fiscal year under review. This retroactive application had the effect of increasing retained earnings in the Non-consolidated Statement of Changes in Equity as of the beginning of the period by ××× million yen.  (2) Application of accounting standards related to ○○○  The Accounting Standards Related to ○○○ are being applied from the fiscal year under review. This change in accounting standard has been applied retroactively, with the cumulative effect of the change reflected in the book value of net assets as of the beginning of the fiscal year under review. This retroactive application had the effect of increasing retained earnings in the Non-consolidated Statement of Changes in Equity as of the beginning of the period by ××× million yen. |

**４．収益認識に関する注記**

**4. Notes Regarding Revenue Recognition**

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| [記載例（連結計算書類の作成義務のある会社で、当事業年度及び翌事業年度以降の収益の金額を理解するための情報の注記を要しないと合理的に判断される場合）]  (1）収益の分解  当社は、○○事業、○○事業及びその他の事業を営んでおり、各事業の主な財又はサービスの種類は、△商品、△製品及び△保守サービスであります。  また、各事業の売上高は、×××百万円、×××百万円及び×××百万円であります。  (2）収益を理解するための基礎となる情報  「重要な会計方針に係る事項に関する注記」の「収益及び費用の計上基準」に記載のとおりであります。 |

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| [Example (in cases involving companies that are required to prepare consolidated financial statements where listing information for understanding the revenue amounts in the fiscal year under review and subsequent fiscal years is rationally deemed not necessary)]  (1) Revenue breakdown  The Company is engaged in a ○○ business, a ○○ business, and other businesses, with the main types of goods and services being △ products, △ finished goods, and △ maintenance services.  Net sales of the respective businesses were ××× million yen, ××× million yen, and ××× million yen.  (2) Basic information for understanding revenue  Basic information for understanding revenue is included in “Notes Regarding Significant Accounting Policies, Recognition criteria for revenue and expenses.” |

**５．表示方法の変更に関する注記**

**5. Notes Regarding Changes in Presentation**

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| [記載例]  （○○の表示方法の変更）  ○○の表示方法は、従来、貸借対照表上、○○（前事業年度×××百万円）に含めて表示しておりましたが、重要性が増したため、当事業年度より、○○（当事業年度×××百万円）として表示しております。 |

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| [Example]  (Changes in presentation for ○○)  ○○ was previously included in ○○ (in the amount of ××× million yen in the previous fiscal year) in the Non-consolidated Balance Sheet, but due to its increased importance is listed as ○○ (in the amount of ××× million yen) from the fiscal year under review. |

**６．会計上の見積りに関する注記**

**6. Notes Regarding Accounting Estimates**

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| [記載例（会計上の見積りの内容に関する理解に資する情報の注記を要しないと合理的に判断される場合）]  会計上の見積りにより当事業年度に係る計算書類にその額を計上した項目であって、翌事業年度に係る計算書類に重要な影響を及ぼす可能性があるものは、次のとおりです。  繰延税金資産　×××百万円 |

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| [Example (In cases where listing information to aid in understanding changes in accounting estimates is rationally deemed not necessary)]  Items for which accounting estimates were included in the non-consolidated financial statements for the fiscal year under review and that may have a significant impact on the non-consolidated financial statements for subsequent fiscal years are as follows.  Deferred tax assets ××× million yen |

**７．会計上の見積りの変更に関する注記**

**7. Notes Regarding Changes in Accounting Estimates**

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| [記載例]  当社が保有する備品X は、従来、耐用年数を10 年として減価償却を行ってきましたが、当事業年度において、○○○（変更を行うこととした理由などの変更の内容を記載する｡）により、耐用年数を6 年に見直し、将来にわたり変更しております。  この変更により、従来の方法と比べて、当事業年度の減価償却費が×××百万円増加し、営業利益、経常利益及び税引前当期純利益が同額減少しております。 |

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| [Example]  Depreciation for (equipment) X owned by the Company was previously recorded using a service life of 10 years, but from the fiscal year under review going forward, the service life is being changed to 6 years because of ○○○ (list reason for change).  As a result of this change, depreciation for the fiscal year under review increased by ××× million yen compared with the previous method, with operating profit, ordinary profit, and profit before income taxes each reduced by the same amount. |

**８．貸借対照表に関する注記**

**8. Notes Regarding Non-consolidated Balance Sheet**

**8-1.担保に供している資産及び担保に係る債務**

**8-1. Pledged Assets and Collateral-Related Liabilities**

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| [記載例]  １．担保に供している資産及び担保に係る債務  (1) 担保に供している資産  定期預金　　　　　　　　　　　　　　　　　　　　×××　百万円  建　　物　　　　　　　　　　　　　　　　　　　　×××　百万円  土　　地　　　　　　　　　　　　　　　　　　　　×××　百万円  計 　　　　　　 　　　　　　　　　　　　　×××　百万円  (2) 担保に係る債務  短期借入金　　　　　　　　　　　　　　　　　　　×××　百万円  長期借入金　　　　　　　　　　　　　　　　　　　×××　百万円  計　　　　　　　　　　　　　　　 　　　　　　×××　百万円 |

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| [Example]  1. Pledged assets and collateral-related liabilities  (1) Pledged assets  Time deposits ××× million yen  Buildings ××× million yen  Land ××× million yen  Total　　　　　　 　　　　　　　　　 ××× million yen  (2) Collateral-related liabilities  Short-term borrowings ××× million yen  Long-term borrowings ××× million yen  Total ××× million yen |

**8-2.資産から直接控除した引当金**

**8-2. Allowances Directly Deducted from Balances of Assets**

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| [記載例]  ２．資産から直接控除した貸倒引当金　　　　売掛金　　　　　　　　　　　　　　　　　　　　　×××　百万円  　　　　破産更生債権等　　　　　　　　　　　　　　　　　×××　百万円  　　　　長期貸付金　　　　　　　　　　　　　　　　　　　×××　百万円 |

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| [Example]  2. Allowances directly deducted from balances of assets  　　　　Accounts receivable - trade ××× million yen  　　　　Distressed receivables ××× million yen  　　　　Long-term loans receivable ××× million yen |

**8-3.資産に係る減価償却累計額**

**8-3. Accumulated Depreciation Related to Assets**

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| [記載例]  ３．有形固定資産の減価償却累計額　　　　　　　　　　　×××　百万円 |

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| [Example]  3. Accumulated depreciation of property, plant and equipment　　××× million yen |

**8-4.資産に係る減損損失累計額**

**8-4. Accumulated Impairment Related to Assets**

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| [記載例]  ４．有形固定資産の減損損失累計額  貸借対照表上、減価償却累計額に含めて表示しております。 |

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| [Example]  4. Accumulated impairment of property, plant and equipment  Included in accumulated depreciation in the Non-consolidated Balance Sheet. |

**8-5.保証債務**

**8-5. Guarantee Obligations**

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| [記載例]  ５．保証債務  他の会社の金融機関等からの借入債務に対し、保証を行っております。  株式会社○○○　　　　　　　　　　　　　　　　 ×××　百万円  株式会社○○○　　　　　　　　　　　　　　　　 ×××　百万円  そ　の　他 　　　　　　　　　　　　　　 　 ×××　百万円  計　　　　 　　　　　　　　　　　　　　　 ×××　百万円 |

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| [Example]  5. Guarantee obligations  The Company guarantees the obligations for loans extended by financial institutions to other companies  ○○○ Co., Ltd. ××× million yen  ○○○ Co., Ltd. ××× million yen  Others ××× million yen  Total ××× million yen |

**8-6.関係会社に対する金銭債権及び金銭債務**

**8.6. Monetary Claims and Obligations to Subsidiaries and Associates**

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| [記載例]  ６．関係会社に対する金銭債権及び金銭債務（区分表示したものを除く）  短期金銭債権　　　　　　　　　　　　　　　　　　 　×××　百万円  長期金銭債権　　　　　　　　　　　　　　　　　　 　×××　百万円  短期金銭債務　　　　　　　　　　　　　　　　　　 　×××　百万円  長期金銭債務　　　　　　　　　 　 ×××　百万円 |

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| [Example]  6. Monetary claims and obligations to subsidiaries and associates (excluding items presented separately)  Short-term monetary claims ××× million yen  Long-term monetary claims ××× million yen  Short-term monetary obligations ××× million yen  Long-term monetary obligations ××× million yen |

**8-7.取締役、監査役（執行役）に対する金銭債権及び金銭債務**

**8.7. Monetary Claims and Obligations to Directors and Audit & Supervisory Board Members (Executive Officers)**

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| [記載例]  ７．取締役、監査役（執行役）に対する金銭債権及び金銭債務  金銭債権　　　　　 　　　　　　　　　　　　　　　　×××　百万円  金銭債務　　　　　　　 　　　　　　　　　　　　　　×××　百万円 |

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| [Example]  7. Monetary claims and obligations to directors and audit & supervisory board members (executive officers)  Monetary claims ××× million yen  Monetary obligations ××× million yen |

**8-8.親会社株式**

**8-8. Shares of Parent**

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| [記載例]  ８．親会社株式  　　　流動資産（関係会社株式）　　　　　　　　　　　　　×××　百万円 |

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| [Example]  8. Shares of parent  　　　Current assets (subsidiaries and associates) ××× million yen |

**8-9.土地の再評価**

**8-9. Revaluation of Land**

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| [記載例]  ９．土地の再評価  当社は、土地の再評価に関する法律（平成10年3月31日公布法律第34号）に基づき、事業用の土地の再評価を行い、土地再評価差額金を純資産の部に計上しております。  ・再評価の方法……土地の再評価に関する法律施行令（平成10年3月31日公布政令第119号）第2条第○号に定める○○○により算出  ・再評価を行った年月日……〇年○月○日  ・再評価を行った土地の当事業年度末における時価と再評価後の帳簿価額との差額  　　　　　　　　　　　　　　　　　　　　　　　　　　　　　×××　百万円 |

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| [Example]  9. Revaluation of land  The Company revalues land for business as per the Act on Revaluation of Land (Act No. 34 of 1998 (March 31, 1998)), with the revaluation reserve for land recorded under net assets.  ・ Revaluation method……Calculate as per ○○○ stipulated in Article 2-○ of the Order for Enforcement of the Act on Revaluation of Land (Enforcement Order No. 119 of 1998 (March 31, 1998))  ・Date of revaluation……MM DD, YYYY  ・Difference between fair value of land as of end of fiscal year under review and book value after revaluation  　　　　　　　　　　　　　　　　　　　　　　　　　　　　××× million yen |

**９．損益計算書に関する注記**

**9. Notes to Non-consolidated Statement of Income**

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| [記載例]  関係会社との取引高  営業取引による取引高  　　　売上高　　　　　　　　　　　　　　　　　　 　　　×××　百万円  　　　仕入高　　　　　　　　　　　　　　　　 　　　　　×××　百万円  営業取引以外の取引による取引高 　 　　　　　　　　×××　百万円 |

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| [Example]  Amount of transactions with subsidiaries and associates  Amount of transactions from operating transactions  Net sales ××× million yen  Purchases ××× million yen  Amount of transactions from transactions other than   operating transactions ××× million yen |

**10．株主資本等変動計算書に関する注記**

**10. Notes Regarding Non-consolidated Statement of Changes in Equity**

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| [記載例]  当事業年度末における自己株式の種類及び株式数  普通株式　　　　　　　　　　　　　　　　　　　　 ○○　株 |

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| [Example]  Class and number of treasury shares as of end of fiscal year under review  Ordinary shares ○○ shares |

**11．税効果会計に関する注記**

**11. Notes Regarding Tax Effect Accounting**

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| [記載例]  繰延税金資産の発生の主な原因は、減価償却限度超過額、退職給付引当金の否認等であり、繰延税金負債の発生の主な原因は、その他有価証券評価差額であります。 |

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| [Example]  The main causes of deferred tax assets include overdepreciation and unrecognized provision for retirement benefits, and the main cause of deferred tax liabilities is valuation difference on available-for-sale securities. |

**12．リースにより使用する固定資産に関する注記**

**12. Notes Regarding Non-current Assets Used under Lease Agreements**

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| [記載例]  貸借対照表に計上した固定資産のほか、事務機器、製造設備等の一部については、所有権移転外ファイナンス・リース契約により使用しております。 |

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| [Example]  In addition to the non-currents assets included in the Non-consolidated Balance Sheet, some office equipment and production facilities are used under finance lease agreements where the ownership is not transferable to the lessee. |

**13．持分法損益に関する注記**

**13. Notes Regarding Equity in Earnings**

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| [記載例]  関連会社に対する投資の金額　　　　　　　　　　　 　　×××　百万円  持分法を適用した場合の投資の金額　　　　　　　　 　　×××　百万円  持分法を適用した場合の投資利益の金額　　　　　　 　　×××　百万円 |

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| [Example]  Investments in associates ××× million yen  Investments if equity method is applied ××× million yen  Equity in earnings if equity method is applied ××× million yen |

**14．関連当事者との取引に関する注記**

**14. Notes Regarding Transactions with Related Parties**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  １．親会社及び法人主要株主等  (単位：百万円)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | 種類 | 会社等の名称 | 議決権等の所有(被所有)割合 | 関連当事者との関係 | 取引の内容 | 取引金額（注４） | 科目 | 期末残高 | | 親会社 | Ａ社 | 被所有  直接○%  間接○% | 当社製品の販売  役員の兼任 | ○○製品の販売（注１） | ××× | 売掛金 | ××× | | その他の関係会社 | Ｂ社 | 被所有  直接○%  間接○% | Ｂ社製品の購入 | 原材料の購入（注２） | ××× | 買掛金 | ××× | | 主要株主  (会社等） | Ｃ社 | 被所有  直接○%  間接○% | 技術援助契約の締結 | 技術料の支払（注３） | ××× | 未払費用 | ××× |   取引条件及び取引条件の決定方針等  (注1) 価格その他の取引条件は、市場実勢を勘案して当社が希望価格を提示し、価格交渉の上で決定しております。  (注2) 原材料の購入については、Ｂ社以外からも複数の見積りを入手し、市場の実勢価格を勘案して発注先及び価格を決定しております。  (注3) 技術料の支払については、Ｃ社より提示された料率を基礎として毎期交渉の上、決定しております。  ２．子会社及び関連会社等  (単位：百万円)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | 種　類 | 会社等の名称 | 議決権等の所有(被所有)割合 | 関連当事者との関係 | 取引の内容 | 取引金額（注４） | 科　目 | 期末残高 | | 子会社 | Ｄ社 | 所有  直接○％ | 資金の援助  役員の兼任 | 資金の貸付（注１）  利息の受取（注1） | ×××  ××× | 長期貸付金  その他流動資産 | ×××  ××× | | 関連会社 | Ｅ社 | 所有  直接○％ | 役務の受入れ  役員の兼任 | 増資の引受（注２） | ××× | － | － | | 関連会社の子会社 | Ｆ社 | なし | なし | 債権放棄（注３） | ××× | － | － |   取引条件及び取引条件の決定方針等  （注１）Ｄ社に対する資金の貸付については、市場金利を勘案して決定しており、返済条件は期間３年、半年賦返済としております。なお、担保は受け入れておりません。  （注２）当社がＥ社の行った第三者割り当てを1株につき××円で引き受けたものであります。  （注３）債権放棄については、経営不振のＦ社の清算結了により行ったものであります。  ３．兄弟会社等  (単位：百万円)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | 種　類 | 会社等の名称 | 議決権等の所有（被所有）割合 | 関連当事者との関係 | 取引の内容 | 取引金額（注３） | 科　目 | 期末残高 | | 親会社の  子会社 | Ｇ社 | なし | 事業譲渡 | 事業譲渡(注１)  譲渡資産合計  譲渡負債合計  譲渡対価  事業譲渡益 | ×××  ×××  ×××  ××× | －  －  －  － | －  －  －  － | | その他の関係会社の子会社 | Ｈ社  (Ｂ社の子会社） | 被所有  直接○% | なし | 旧○○工場跡地の譲渡  （注２）  売却代金  売却損 | ×××  ××× | その他流動資産  － | ×××  － |   取引条件及び取引条件の決定方針等  （注１）事業譲渡については、親会社の方針に基づいて○○部門の事業を譲渡したものであり、当社の算定した対価に基づき交渉の上、決定しております。  （注２）不動産鑑定士の鑑定価格を勘案して交渉により決定しており、支払条件は引渡時50％、残金は５年均等年賦払、金利は年○％であります。  ４．役員及び個人主要株主等  (単位：百万円)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | 種　類 | 会社等の名称または氏名 | 議決権等の所有(被所有)割合 | 関連当事者との関係 | 取引の内容 | 取引金額（注８） | 科　目 | 期末残高 | | 主要株主(個人)及びその近親者 | ａ | 被所有  直接○% | 前当社取締役  当社の外注先であるＪ社の代表取締役 | コンピュータ・プログラムの製作（注１） | ××× | 未払金 | ××× | | 役員及びその近親者 | ｂ | 被所有  直接○% | 当社取締役  債務保証 | 債務保証（注２）  保証料の受入れ（注２） | ×××  ××× | －  － | －  － | | ｃ | 被所有  直接○% | 当社取締役  債務被保証 | 当社銀行借入に対する債務被保証（注３） | ××× | － | － | | 主要株主(個人)及びその近親者が議決権の過半数を所有している会社等 | Ｋ社  （注４） | なし | なし | 有価証券の売却（注５）  売却代金  売却益 | ×××  ××× | －  － | －  － | | 役員及びその近親者が議決権の過半数を所有している会社等 | Ｌ社  （注６） | なし | 担保の被提供 | 当社の銀行借入金に対する土地の担保提供（注７） | ××× | － | － |   取引条件及び取引条件の決定方針等  （注１）コンピュータ・プログラムの製作については、J社から提示された価格と、他の外注先との取引価格を勘案してその都度交渉の上、決定しております。  （注２）ｂの銀行借入（×××百万円、期限○年）につき、債務保証を行ったものであり、年率○％の保証料を受領しております。  （注３）当社は、銀行借入に対して取締役ｃより債務保証を受けております。なお、保証料の支払は行っておりません。  （注４）当社の主要株主aが議決権の100％を直接所有しております。  （注５）有価証券の売却価格は、独立した第三者による株価評価書を勘案して決定しており、支払条件は一括現金払であります。  （注６）当社役員ｄが議決権の51％を直接保有しております。  （注７）当社の銀行借入金に対する土地の担保提供については、L社からの原材料購入のための資金借入に対するものであります。 |

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| [Example]  1. Parent company and major corporate shareholders  (Unit: million yen)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Category | Name of company | Voting rights ownership (owned) ratio | Relationship with related party | Transaction contents | Transaction amount (Note 4) | Description | Ending balance | | Parent company | Company A | Owned  Direct ○%  Indirect ○% | Sale of the Company’s products  Concurrent officers | Sale of ○○ product (Note 1) | ××× | Accounts receivable - trade | ××× | | Other associates | Company B | Owned  Direct ○%  Indirect ○% | Purchase of Company B’s products | Purchase of raw materials (Note 2) | ××× | Accounts payable - trade | ××× | | Major shareholders (company) | Company C | Owned  Direct ○%  Indirect ○% | Conclusion of technical support contract | Payment of technical support fees (Note 3) | ××× | Accrued expenses | ××× |   Transaction terms and policy on determination of transaction terms  (Note 1) As for the price and other transaction terms, the desired price is proposed by the Company considering actual market conditions and decided by price negotiations.  (Note 2) Regarding the purchase of raw materials, the Company also receives multiple estimates from companies other than Company B and determines suppliers and prices considering the market price.  (Note 3) Regarding the payment of technical support fees, these are decided each period through negotiations based on a rate presented by Company C.  2. Subsidiaries and associates  (Unit: million yen)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Category | Name of company | Voting rights ownership (owned) ratio | Relationship with related party | Transaction contents | Transaction amount (Note 4) | Description | Ending balance | | Subsidiary | Company D | Ownership  Direct ○% | Financial assistance  Concurrent officers | Loan of funds (Note 1)  Receipt of interest (Note 1) | ×××  ××× | Long-term loans receivable  Other current assets | ×××  ××× | | Associate | Company E | Ownership  Direct ○% | Receipt of services  Concurrent officers | Underwriting of capital increase (Note 2) | ××× | － | － | | Subsidiary of associate | Company F | None | None | Debt forgiveness (Note 3) | ××× | － | － |   Transaction terms and policy on determination of transaction terms  (Note 1) The loan of funds to Company D is determined considering market interest rates, with a repayment period of three years paid in semi-annual installments. The company receives no collateral on these loans.  (Note 2) The Company underwrote the third-party allocation conducted by Company E at a price of ×× yen per share.  (Note 3) The debt forgiveness was implemented via the completion of the liquidation of Company F, which was unprofitable.  3. Fellow subsidiaries  (Unit: million yen)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Category | Name of company | Voting rights ownership (owned) ratio | Relationship with related party | Transaction contents | Transaction amount (Note 3) | Description | Ending balance | | Subsidiary of parent company | Company G | None | Business transfer | Business transfer (Note 1)  Total transferred assets  Total transferred liabilities  Transfer consideration  Gain on sale of business | ×××  ×××  ×××  ××× | －  －  －  － | －  －  －  － | | Subsidiary of other associate | Company H (subsidiary of Company B) | Owned  Direct ○% | None | Transfer of the site of the former ○○ plant (Note 2)  Sales proceeds  Loss on sale | ×××  ××× | Other current assets  － | ×××  － |   Transaction terms and policy on determination of transaction terms  (Note 1) Regarding the business transfer, pursuant to the policy of the parent company, the business of the ○○ division was transferred and the consideration determined through negotiations based on consideration calculated by the Company.  (Note 2) Determined through negotiations considering the appraised value by a real property appraiser, with payment terms of 50% upon transfer with the remainder paid in equal portions over five years at an interest rate of ○ % per year.  4. Officers and major individual shareholders  (Unit: million yen)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Category | Name of company | Voting rights ownership (owned) ratio | Relationship with related party | Transaction contents | Transaction amount (Note 8) | Description | Ending balance | | Major shareholders (individuals) and their close relatives | a | Owned  Direct ○% | Former Company director  Representative director of Company J which is a subcontractor of the Company | Production of computer programs (Note 1) | ××× | Accounts payable - other | ××× | | Officers and their close relatives | b | Owned  Direct ○% | Company director  Provision of debt guarantee | Debt guarantee (Note 2)  Receipt of debt guarantee fees (Note 2) | ×××  ××× | －  － | －  － | | c | Owned  Direct ○% | Company director  Receipt of debt guarantee | Guarantee of debt for the Company’s bank borrowings (Note 3) | ××× | － | － | | Companies where major shareholders (individuals) and their close relatives own the majority of the voting rights | Company K (Note 4) | None | None | Sale of securities (Note 5)  Sales proceeds  Gain on sales | ×××  ××× | －  － | －  － | | Companies where officers and their close relatives own the majority of the voting rights | Company L (Note 6) | None | Provision of collateral | Provision of land collateral for the Company’s bank borrowings (Note 7) | ××× | － | － |   Transaction terms and policy on determination of transaction terms  (Note 1) Regarding the production of computer programs, the determination is made each time following negotiations considering the price presented by Company J and the transaction prices with other subcontractors.  (Note 2) The Company is providing a debt guarantee for b’s bank borrowings (××× million yen, term of ○ years), and receives a guarantee fee of ○ % per year.  (Note 3) The Company is receiving a debt guarantee for its bank borrowings from Director c. The company is not paying any guarantee fee.  (Note 4) Company major shareholder a directly owns 100% of the voting rights.  (Note 5) The sales prices of securities are decided considering share price assessment reports prepared by an independent third party, and the payment terms are lump sum cash payment.  (Note 6) Company officer d directly owns 51% of the voting rights.  (Note 7) The provision of land collateral for the Company’s bank borrowings covers funds borrowings for the purpose of purchasing raw materials from Company L. |
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**15．1株当たり情報に関する注記**

**15. Notes Regarding Per Share Information**

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| --- |
| [記載例]  １株当たり純資産額　　　　　　　　　　×××　円 ××　銭  １株当たり当期純利益　　 　　　　　 　×××　円 ××　銭 |

|  |
| --- |
| [Example]  Net assets per share ×××.×× yen  Earnings per share ×××.×× yen |

**16．重要な後発事象に関する注記**

**16. Notes Regarding Significant Subsequent Events**

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| [記載例]  （新株発行の決議）  当社は、〇年○月○日開催の当社取締役会において、〇年○月○日を払込期日として、普通株式○○株を一般募集の方法によって発行することを決議いたしました。  払込金額、払込金額中の資本に組み入れる額、その他の新株式発行に必要な一切の事項は、〇年○月中旬開催の取締役会において決定する予定であります。 |

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| [Example]  (Resolution on issuance of new shares)  At a meeting of the Board of Directors held on MM DD, YYYY, the Company resolved to issue ○○ shares of ordinary shares with a payment date of MM DD, YYYY through a public offering  The payment value, amount incorporated into capital in the payment value, and all other necessary matters for the issuance of new shares are scheduled to be determined at the Board of Directors meeting to be held in mid-MM YYYY. |

**17．連結配当規制適用会社**

**17. Company to which Consolidated Dividend Regulations Apply**

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| --- |
| [記載例]  　当社は、当事業年度の末日が最終事業年度の末日となる時後、連結配当規制適用会社となります。 |

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| [Example]  The Company becomes a company to which consolidated dividend regulations apply after the last date of the current fiscal year becomes the last date of the most recent fiscal year. |

**18．その他の注記**

**18. Other Notes**

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| [記載例]  ……… |

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| --- |
| [Example]  ……… |

**Ⅳ　連結計算書類**

**IV. Consolidated Financial Statements**

**第１　連結貸借対照表**

**Part 1. Consolidated Balance Sheet**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  **連結貸借対照表**  （〇年○月○日現在）  （単位：百万円）   |  |  |  |  | | --- | --- | --- | --- | | 科　　目 | 金　額 | 科　　目 | 金　額 | | （資産の部） |  | （負債の部） |  | | 流動資産 | ××× | 流動負債 | ××× | | 現金及び預金 | ××× | 支払手形及び買掛金 | ××× | | 受取手形 | ××× | 短期借入金 | ××× | | 売掛金 | ××× | リース債務 | ××× | | 契約資産 | ××× | 未払金 | ××× | | 有価証券 | ××× | 未払法人税等 | ××× | | 商品及び製品 | ××× | 契約負債 | ××× | | 仕掛品 | ××× | ○○引当金 | ××× | | 原材料及び貯蔵品 | ××× | その他 | ××× | | その他 | ××× | 固定負債 | ××× | | 貸倒引当金 | △××× | 社債 | ××× | | 固定資産 |  | 長期借入金 | ××× | | 有形固定資産 | ××× | リース債務 | ××× | | 建物及び構築物 | ××× | 繰延税金負債 | ××× | | 機械装置及び運搬具 | ××× | ○○引当金 | ××× | | 土地 | ××× | 退職給付に係る負債 | ××× | | リース資産 | ××× | その他 | ××× | | 建設仮勘定 | ××× | 負債合計 | ××× | | その他 | ××× | （純資産の部） |  | | 無形固定資産 | ××× | 株主資本 | ××× | | ソフトウェア | ××× | 資本金 | ××× | | リース資産 | ××× | 資本剰余金 | ××× | | のれん | ××× | 利益剰余金 | ××× | | その他 | ××× | 自己株式 | △　××× | | 投資その他の資産 | ××× | その他の包括利益累計額 | ××× | | 投資有価証券 | ××× | その他有価証券評価差額金 | ××× | | 繰延税金資産 | ××× | 繰延ヘッジ損益 | ××× | | その他 | ××× | 土地再評価差額金 | ××× | | 貸倒引当金 | △　××× | 為替換算調整勘定 | ××× | | 繰延資産 | ××× | 退職給付に係る調整累計額 | ××× | | 社債発行費 | ××× | 株式引受権 | ××× | |  |  | 新株予約権 | ××× | |  |  | 非支配株主持分 | ××× | |  |  | 純資産合計 | ××× | | 資産合計 | ××× | 負債・純資産合計 | ××× | |  |  |  |  | |

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| [Example]  **Consolidated Balance Sheet**  (As of MM DD, YYYY)  (Unit: million yen)   |  |  |  |  | | --- | --- | --- | --- | | Description | Amount | Description | Amount | | (Assets) |  | (Liabilities) |  | | Current assets | ××× | Current liabilities | ××× | | Cash and deposits | ××× | Notes and accounts payable - trade | ××× | | Notes receivable - trade | ××× | Short-term borrowings | ××× | | Accounts receivable - trade | ××× | Lease obligations | ××× | | Contract assets | ××× | Accounts payable - other | ××× | | Securities | ××× | Income taxes payable | ××× | | Merchandise and finished goods | ××× | Contract liabilities | ××× | | Work in process | ××× | Provision for ○○ | ××× | | Raw materials and supplies | ××× | Other | ××× | | Other | ××× | Non-current liabilities | ××× | | Allowance for doubtful accounts | (×××) | Bonds payable | ××× | | Non-current assets |  | Long-term borrowings | ××× | | Property, plant and equipment | ××× | Lease obligations | ××× | | Buildings and structures | ××× | Deferred tax liabilities | ××× | | Machinery, equipment and vehicles | ××× | Provision for ○○ | ××× | | Land | ××× | Retirement benefit liability | ××× | | Leased assets | ××× | Other | ××× | | Construction in progress | ××× | Total liabilities | ××× | | Other | ××× | (Net assets) |  | | Intangible assets | ××× | Shareholders’ equity | ××× | | Software | ××× | Share capital | ××× | | Leased assets | ××× | Capital surplus | ××× | | Goodwill | ××× | Retained earnings | ××× | | Other | ××× | Treasury shares | (×××) | | Investments and other assets | ××× | Accumulated other comprehensive income | ××× | | Investment securities | ××× | Valuation difference on available-for-sale securities | ××× | | Deferred tax assets | ××× | Deferred gains or losses on hedges | ××× | | Other | ××× | Revaluation reserve for land | ××× | | Allowance for doubtful accounts | (×××) | Foreign currency translation adjustment | ××× | | Deferred assets | ××× | Remeasurements of defined benefit plans | ××× | | Bond issuance cost | ××× | Subscription rights to shares | ××× | |  |  | Share acquisition rights | ××× | |  |  | Non-controlling interests | ××× | |  |  | Total net assets | ××× | | Total assets | ××× | Total liabilities and net assets | ××× | |  |  |  |  | |

**第２　連結損益計算書**

**Part 2. Consolidated Statement of Income**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  **連結損益計算書**  （自〇年○月○日　至〇年○月○日）  （単位：百万円）   |  |  |  | | --- | --- | --- | | 科目 | 金額 | | | 売上高 |  | ××× | | 売上原価 |  | ××× | | 売上総利益 |  | ××× | | 販売費及び一般管理費 |  | ××× | | 営業利益 |  | ××× | | 営業外収益 |  |  | | 受取利息及び配当金 | ××× |  | | 有価証券売却益 | ××× |  | | 持分法による投資利益 | ××× |  | | その他 | ××× | ××× | | 営業外費用 |  |  | | 支払利息 | ××× |  | | 有価証券売却損 | ××× |  | | その他 | ××× | ××× | | 経常利益 |  | ××× | | 特別利益 |  |  | | 固定資産売却益 | ××× |  | | その他 | ××× | ××× | | 特別損失 |  |  | | 固定資産売却損 | ××× |  | | 減損損失 | ××× |  | | その他 | ××× | ××× | | 税金等調整前当期純利益 |  | ××× | | 法人税、住民税及び事業税 | ××× |  | | 法人税等調整額 | ××× | ××× | | 当期純利益 |  | ××× | | 非支配株主に帰属する当期純利益 |  | ××× | | 親会社株主に帰属する当期純利益 |  | ××× | |

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| [Example]  **Consolidated Statement of Income**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen)   |  |  |  | | --- | --- | --- | | Description | Amount | | | Net sales |  | ××× | | Cost of sales |  | ××× | | Gross profit |  | ××× | | Selling, general and administrative expenses |  | ××× | | Operating profit |  | ××× | | Non-operating income |  |  | | Interest and dividend income | ××× |  | | Gain on sale of securities | ××× |  | | Share of profit of entities accounted for using equity method | ××× |  | | Other | ××× | ××× | | Non-operating expenses |  |  | | Interest expenses | ××× |  | | Loss on sales of securities | ××× |  | | Other | ××× | ××× | | Ordinary profit |  | ××× | | Extraordinary income |  |  | | Gain on sale of non-current assets | ××× |  | | Other | ××× | ××× | | Extraordinary losses |  |  | | Loss on sale of non-current assets | ××× |  | | Impairment losses | ××× |  | | Other | ××× | ××× | | Profit before income taxes |  | ××× | | Income taxes - current | ××× |  | | Income taxes - deferred | ××× | ××× | | Profit |  | ××× | | Profit attributable to non-controlling interests |  | ××× | | Profit attributable to owners of parent |  | ××× | |

**第３　連結株主資本等変動計算書**

**Part 3. Consolidated Statement of Changes in Equity**

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| [記載例]  **連結株主資本等変動計算書**  （自〇年○月○日　至〇年○月○日）  （単位：百万円）   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | 株主資本 | | | | | | 資本金 | 資本剰余金 | 利益剰余金 | 自己株式 | 株主資本合計 | | 〇年○月○日残高 | ××× | ××× | ××× | △××× | ××× | | 連結会計年度中の変動額 |  |  |  |  |  | | 新株の発行 | ××× | ××× |  |  | ××× | | 剰余金の配当 |  |  | △××× |  | △××× | | 親会社株主に帰属する当期純利益 |  |  | ××× |  | ××× | | ○○○○○ |  |  |  |  | ××× | | 自己株式の処分 |  |  |  | ××× | ××× | | 株主資本以外の項目の連結会計年度中の変動額（純額） |  |  |  |  |  | | 連結会計年度中の変動額合計 | ××× | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | △××× | ××× |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | 株式引受権 | 新株予約権 | 非支配株主持分 | 純資産合計 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | | 連結会計年度中の変動額 |  |  |  |  | | 新株の発行 |  |  |  | ××× | | 剰余金の配当 |  |  |  | △××× | | 親会社株主に帰属する当期純利益 |  |  |  | ××× | | ○○○○○ |  |  |  | ××× | | 自己株式の処分 |  |  |  | ××× | | 株主資本以外の項目の連結会計年度中の変動額（純額） | △××× | △××× | ××× | ××× | | 連結会計年度中の変動額合計 | △××× | △××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | その他の包括利益累計額 | | | | | | | その他有価証券評価差額金 | 繰延ヘッジ損益 | 土地再評価差額金 | 為替換算  調整勘定 | 退職給付に係る調整累計額 | その他の包括利益累計額合計 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | | 連結会計年度中の変動額 |  |  |  |  |  |  | | 新株の発行 |  |  |  |  |  |  | | 剰余金の配当 |  |  |  |  |  |  | | 親会社株主に帰属する当期純利益 |  |  |  |  |  |  | | ○○○○○ |  |  |  |  |  |  | | 自己株式の処分 |  |  |  |  |  |  | | 株主資本以外の項目の連結会計年度中の変動額（純額） | ××× | ××× | ××× | ××× | ××× | ××× | | 連結会計年度中の変動額合計 | ××× | ××× | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  **Consolidated Statement of Changes in Equity**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen)   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | Shareholders’ equity | | | | | | Share capital | Capital surplus | Retained earnings | Treasury shares | Total shareholders’ equity | | Balance as of MM DD, YYYY | ××× | ××× | ××× | (×××) | ××× | | Changes during the consolidated fiscal year |  |  |  |  |  | | Issuance of new shares | ××× | ××× |  |  | ××× | | Dividends of surplus |  |  | (×××) |  | (×××) | | Profit attributable to owners of parent |  |  | ××× |  | ××× | | ○○○○○ |  |  |  |  | ××× | | Disposal of treasury shares |  |  |  | ××× | ××× | | Net changes in items other than shareholders’ equity during the consolidated fiscal year |  |  |  |  |  | | Total changes during the consolidated fiscal year | ××× | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | (×××) | ××× |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | Subscription rights to shares | Share acquisition rights | Non-controlling interests | Total net assets | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | | Changes during the consolidated fiscal year |  |  |  |  | | Issuance of new shares |  |  |  | ××× | | Dividends of surplus |  |  |  | (×××) | | Profit attributable to owners of parent |  |  |  | ××× | | ○○○○○ |  |  |  | ××× | | Disposal of treasury shares |  |  |  | ××× | | Net changes in items other than shareholders’ equity during the consolidated fiscal year | (×××) | (×××) | ××× | ××× | | Total changes during the consolidated fiscal year | (×××) | (×××) | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | Accumulated other comprehensive income | | | | | | | Valuation difference on available-for-sale securities | Deferred gains or losses on hedges | Revaluation reserve for land | Foreign currency translation adjustment | Remeasurements of defined benefit plans | Total accumulated other comprehensive income | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | | Changes during the consolidated fiscal year |  |  |  |  |  |  | | Issuance of new shares |  |  |  |  |  |  | | Dividends of surplus |  |  |  |  |  |  | | Profit attributable to owners of parent |  |  |  |  |  |  | | ○○○○○ |  |  |  |  |  |  | | Disposal of treasury shares |  |  |  |  |  |  | | Net changes in items other than shareholders’ equity during the consolidated fiscal year | ××× | ××× | ××× | ××× | ××× | ××× | | Total changes during the consolidated fiscal year | ××× | ××× | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  **連結株主資本等変動計算書**  （自〇年○月○日　至〇年○月○日）  （単位：百万円）   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | 株主資本 | | | | | | 資本金 | 資本剰余金 | 利益剰余金 | 自己株式 | 株主資本合計 | | 〇年○月○日残高 | ××× | ××× | ××× | △××× | ××× | | 会計方針の変更による累積的影響額 |  |  | ××× |  | ××× | | 遡及処理後当期首残高 | ××× | ××× | ××× | △××× | ××× | | 連結会計年度中の変動額 |  |  |  |  |  | | 新株の発行 | ××× | ××× |  |  | ××× | | 剰余金の配当 |  |  | △××× |  | △××× | | 親会社株主に帰属する当期純利益 |  |  | ××× |  | ××× | | ○○○○○ |  |  |  |  | ××× | | 自己株式の処分 |  |  |  | ××× | ××× | | 株主資本以外の項目の連結会計年度中の変動額（純額） |  |  |  |  |  | | 連結会計年度中の変動額合計 | ××× | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | △××× | ××× |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | その他の包括利益累計額 | | | | | | | その他有価証券評価差額金 | 繰延ヘッジ損益 | 土地再評価差額金 | 為替換算調整勘定 | 退職給付に係る調整累計額 | その他の包括利益累計額合計 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× | | 会計方針の変更による累積的影響額 |  |  |  |  |  |  | | 遡及処理後当期首残高 | ××× | ××× | ××× | ××× | ××× | ××× | | 連結会計年度中の変動額 |  |  |  |  |  |  | | 新株の発行 |  |  |  |  |  |  | | 剰余金の配当 |  |  |  |  |  |  | | 親会社株主に帰属する当期純利益 |  |  |  |  |  |  | | ○○○○○ |  |  |  |  |  |  | | 自己株式の処分 |  |  |  |  |  |  | | 株主資本以外の項目の連結会計年度中の変動額（純額） | ××× | ××× | ××× | ××× | ××× | ××× | | 連結会計年度中の変動額合計 | ××× | ××× | ××× | ××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | ××× | ××× |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | 株式引受権 | 新株予約権 | 非支配株主持分 | 純資産合計 | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | | 会計方針の変更による累積的影響額 |  |  |  | ××× | | 遡及処理後当期首残高 |  | ××× | ××× | ××× | | 連結会計年度中の変動額 |  |  |  |  | | 新株の発行 |  |  |  | ××× | | 剰余金の配当 |  |  |  | △××× | | 親会社株主に帰属する当期純利益 |  |  |  | ××× | | ○○○○○ |  |  |  | ××× | | 自己株式の処分 |  |  |  | ××× | | 株主資本以外の項目の連結会計年度中の変動額（純額） | △××× | △××× | ××× | ××× | | 連結会計年度中の変動額合計 | △××× | △××× | ××× | ××× | | 〇年○月○日残高 | ××× | ××× | ××× | ××× | |
| [Example]  **Consolidated Statement of Changes in Equity**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen)   |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | |  | Shareholders’ equity | | | | | | Share capital | Capital surplus | Retained earnings | Treasury shares | Total shareholders’ equity | | Balance as of MM DD, YYYY | ××× | ××× | ××× | (×××) | ××× | | Cumulative effects of changes in accounting policies |  |  | ××× |  | ××× | | Balance at beginning of current period after retroactive processing | ××× | ××× | ××× | (×××) | ××× | | Changes during the consolidated fiscal year |  |  |  |  |  | | Issuance of new shares | ××× | ××× |  |  | ××× | | Dividends of surplus |  |  | (×××) |  | (×××) | | Profit attributable to owners of parent |  |  | ××× |  | ××× | | ○○○○○ |  |  |  |  | ××× | | Disposal of treasury shares |  |  |  | ××× | ××× | | Net changes in items other than shareholders’ equity during the consolidated fiscal year |  |  |  |  |  | | Total changes during the consolidated fiscal year | ××× | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | (×××) | ××× |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | |  | Accumulated other comprehensive income | | | | | | | Valuation difference on available-for-sale securities | Deferred gains or losses on hedges | Revaluation reserve for land | Foreign currency translation adjustment | Remeasurements of defined benefit plans | Total accumulated other comprehensive income | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× | | Cumulative effects of changes in accounting policies |  |  |  |  |  |  | | Balance at beginning of current period after retroactive processing | ××× | ××× | ××× | ××× | ××× | ××× | | Changes during the consolidated fiscal year |  |  |  |  |  |  | | Issuance of new shares |  |  |  |  |  |  | | Dividends of surplus |  |  |  |  |  |  | | Profit attributable to owners of parent |  |  |  |  |  |  | | ○○○○○ |  |  |  |  |  |  | | Disposal of treasury shares |  |  |  |  |  |  | | Net changes in items other than shareholders’ equity during the consolidated fiscal year | ××× | ××× | ××× | ××× | ××× | ××× | | Total changes during the consolidated fiscal year | ××× | ××× | ××× | ××× | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | ××× | ××× |  |  |  |  |  |  | | --- | --- | --- | --- | --- | |  | Subscription rights to shares | Share acquisition rights | Non-controlling interests | Total net assets | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | | Cumulative effects of changes in accounting policies |  |  |  | ××× | | Balance at beginning of current period after retroactive processing |  | ××× | ××× | ××× | | Changes during the consolidated fiscal year |  |  |  |  | | Issuance of new shares |  |  |  | ××× | | Dividends of surplus |  |  |  | (×××) | | Profit attributable to owners of parent |  |  |  | ××× | | ○○○○○ |  |  |  | ××× | | Disposal of treasury shares |  |  |  | ××× | | Net changes in items other than shareholders’ equity during the consolidated fiscal year | (×××) | (×××) | ××× | ××× | | Total changes during the consolidated fiscal year | (×××) | (×××) | ××× | ××× | | Balance as of MM DD, YYYY | ××× | ××× | ××× | ××× | |

**第４　連結注記表**

**Part 4. Notes to Consolidated Financial Statements**

**１．継続企業の前提に関する注記**

**1. Notes Regarding Assumption of Going Concern**

|  |
| --- |
| [記載例]  　…………… |

|  |
| --- |
| [Example]  …………… |

**２．連結計算書類の作成のための基本となる重要な事項に関する注記等**

**2. Notes Regarding Significant Accounting Policies for Preparation of Consolidated Financial Statements**

**2-1.連結の範囲に関する事項**

**2-1. Scope of Consolidation**

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| [記載例]  １．連結の範囲に関する事項  (1) 連結子会社の数及び主要な連結子会社の名称  連結子会社の数 　　○社  主要な連結子会社の名称  ○○○株式会社、○○○株式会社、○○○株式会社  このうち、○○○株式会社については、当連結会計年度において新たに設立したことにより、また、○○○株式会社については、重要性が増したことによりそれぞれ当連結会計年度から連結子会社に含めることとし、○○○株式会社については、保有株式を売却したことにより、連結子会社から除外しております。  (2) 主要な非連結子会社の名称等  主要な非連結子会社の名称  ○○○株式会社、○○○株式会社  連結の範囲から除いた理由  非連結子会社は、いずれも小規模であり、合計の総資産、売上高、当期純損益（持分に見合う額）及び利益剰余金（持分に見合う額）等は、いずれも連結計算書類に重要な影響を及ぼしていないためであります。  (3) 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子会社としなかった会社の名称等  会社等の名称  ○○○株式会社  子会社としなかった理由  同社は、会社更生法の規定による更生手続開始の決定を受け、かつ、有効な支配従属関係が存在しないと認められたためであります。  (4) 支配が一時的であると認められること等から連結の範囲から除かれた子会社の財産または損益に関する事項  ………………  (5) 開示対象特別目的会社  開示対象特別目的会社の概要、開示対象特別目的会社を利用した取引の概要及び開示対象特別目的会社との取引金額等については、「開示対象特別目的会社に関する注記」に記載しております。 |

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| [Example]  1. Scope of Consolidation  (1) Number of consolidated subsidiaries and names of major consolidated subsidiaries  Number of consolidated subsidiaries ○ companies  Names of major consolidated subsidiaries  ○○○ Co., Ltd., ○○○ Co., Ltd., ○○○ Co., Ltd.  Of these, ○○○ was newly established during the consolidated fiscal year under review and ○○○ was added to the scope of consolidation because of its increased importance, and ○○○ was removed from the scope of consolidation because of the sale of shares held.  (2) Names of major unconsolidated subsidiaries  Names of major unconsolidated subsidiaries  ○○○ Co., Ltd., ○○○ Co., Ltd.  Reasons for exclusion from scope of consolidation  All of the unconsolidated subsidiaries are small in scale, and their combined total assets, net sales, profit (loss) (amount corresponding to equity interest), and retained earnings (amount corresponding to equity interest) do not have a material effect on the Company’s consolidated financial statements.  (3) Names of companies not deemed as subsidiaries even though more than half of voting rights are owned by reporting company  Names of companies  ○○○ Co. Ltd.  Reasons for not being deemed as subsidiaries  This company has [These companies have] decided to commence reorganization proceedings under the provisions of the Corporate Reorganization Act, and no effective control-subordination relationship is deemed to exist.  (4) Items related to assets or income of subsidiaries excluded from the scope of consolidation because control is deemed to be temporary.  ………………  (5) Special purpose entities subject to disclosure  An overview, a summary of transactions, the amounts of those transactions, etc. using special purpose entities subject to disclosure are listed in Notes Regarding Special Purpose Entities Subject to Disclosure. |

**2-2.持分法の適用に関する事項**

**2-2.** **Application of Equity Method**

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| [記載例]  ２．持分法の適用に関する事項  (1) 持分法を適用した非連結子会社及び関連会社の数及び主要な会社等の名称  持分法を適用した非連結子会社の数 ○社  主要な会社等の名称　○○○株式会社、○○○株式会社  持分法を適用した関連会社の数 ○社  主要な会社等の名称　○○○株式会社、○○○株式会社  (2) 持分法を適用しない非連結子会社及び関連会社の名称等  主要な会社等の名称  （非連結子会社）  ○○○株式会社、○○○株式会社  （関連会社）  ○○○株式会社、○○○株式会社  持分法を適用していない理由  持分法を適用していない非連結子会社または関連会社は、当期純損益（持分に見合う額）及び利益剰余金（持分に見合う額）等からみて、持分法の対象から除いても連結計算書類に及ぼす影響が軽微であり、かつ、全体としても重要性がないためであります。  (3) 議決権の100分の20以上、100分の50以下を自己の計算において所有している会社等のうち関連会社としなかった会社等の名称等  会社等の名称  ○○○株式会社  関連会社としなかった理由  同社は、民事再生法の規定による再生手続開始の決定を受け、かつ、財務及び営業または事業の方針の決定に対して重要な影響を与えることができないと認められたためであります。  (4) 持分法の適用の手続について特に記載すべき事項  持分法適用会社のうち、決算日が連結決算日と異なる会社については、各社の直近の事業年度に係る計算書類を使用しております。  (5) 連結子会社の事業年度等に関する事項（注　任意的記載事項）  連結子会社の決算日は、○○○株式会社（○月○日）及び○○○株式会社（○月○日）を除き、連結決算日と一致しております。なお、○○○株式会社については、連結決算日で本決算に準じた仮決算を行った計算書類を基礎とし、また、○○○株式会社については、同社の決算日現在の計算書類を使用して連結決算を行っております。ただし、連結決算日との間に生じた○○○株式会社との重要な取引については、連結上必要な調整を行っております。 |

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| [Example]  2. Application of Equity Method  (1) Number of unconsolidated subsidiaries and associates accounted for using equity method and names of major entities accounted for using equity method  Number of unconsolidated subsidiaries accounted for using equity method ○ companies  Names of major entities ○○○ Co. Ltd., ○○○ Co. Ltd.  Number of associates accounted for using equity method ○ companies  Names of major entities ○○○ Co. Ltd., ○○○ Co. Ltd.  (2) Names of unconsolidated subsidiaries and associates not accounted for using equity method  Names of major entities  (Unconsolidated subsidiaries)  ○○○ Co. Ltd., ○○○ Co. Ltd.  (Associates)  ○○○ Co. Ltd., ○○○ Co. Ltd.  Reasons for not applying equity method  The exclusion from the scope of equity method accounting of the unconsolidated subsidiaries and associates not accounted for using equity method has a negligible effect on the Company’s consolidated financial statements in terms of profit (loss) (amount corresponding to equity interest), retained earnings (amount corresponding to equity interest), etc., and they are also not significant in total.  (3) Names of companies not included as associates in which the Company holds between 20% and 50% of voting rights  Names of companies  ○○○ Co. Ltd.  Reason for not including as associate  This company has [These companies have] decided to commence rehabilitation proceedings under the provisions of the Civil Rehabilitation Act, and the Company is deemed not to have a material impact on their finances, sales, or business policies.  (4) Specific information deemed necessary about application of equity method  For companies for which the equity method is applied and that end their fiscal year on dates other than the end of the Company’s fiscal year, the financial information from the most recent fiscal year is used.  (5) Fiscal years of consolidated subsidiaries (Note: voluntary disclosure)  With the exceptions of ○○○ Co., Ltd. (MMDD) and ○○○ Co., Ltd. (DDMM), the fiscal years of consolidated subsidiaries end on the day of the Company’s fiscal year-end. For ○○○ Co., Ltd., the consolidated financial statements used provisional financial results corresponding to the Company’s fiscal year-end, and for ○○○ Co., Ltd., the financial results for that company’s fiscal year ended MM DD, YYYY were used. Adjustments were made as needed for significant transactions made with ○○○ Co., Ltd. during the period between the close of the two companies’ fiscal years. |

**2-3.会計方針に関する事項**

**2-3. Accounting Policies**

**2-3-(1).資産の評価基準及び評価方法**

**2-3-(1). Basis and method for valuation of assets**

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| [記載例]  ３．会計方針に関する事項  (1) 資産の評価基準及び評価方法  ① 有価証券の評価基準及び評価方法  売買目的有価証券………………時価法(売却原価は移動平均法により算定)  満期保有目的の債券……………償却原価法（定額法）  その他有価証券  市場価格のない株式等以外のもの  ……時価法（評価差額は全部純資産直入法により処理し、売却原価は移動平均法により算定）  市場価格のない株式等……移動平均法による原価法  ② デリバティブの評価基準及び評価方法  デリバティブ……………時価法  ③ 棚卸資産の評価基準及び評価方法  製品、原材料、仕掛品…移動平均法による原価法（貸借対照表価額は収益性の低下による簿価切下げの方法により算定）  貯蔵品……………………最終仕入原価法 |

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| [Example]  3. Accounting Policies  (1) Basis and method for valuation of assets  1) Basis and method for valuation of securities  Trading securities…Fair value method (with cost of sale calculated using moving average method)  Securities to be held to maturity…Amortized cost method (straight-line method)  Available-for-sale securities  Securities other than shares that do not have a market value  …Fair value method (with the entire amount of valuation differences recorded directly into net assets, and the cost of sales calculated using the moving average method)  Shares that do not have a market value  …Moving average cost method  2) Basis and method for valuation of derivatives  Derivatives……………Fair value method  3) Basis and method for valuation of inventories  Finished goods, raw materials, and work in process… Moving average cost method (with amount shown on balance sheet written down as profitability declines)  Supplies……………………Last purchase cost method |

**2-3-(2).固定資産の減価償却の方法**

**2-3-(2). Depreciation method for non-current assets**

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| [記載例]  (2) 固定資産の減価償却の方法  ① 有形固定資産（リース資産を除く）  定率法（ただし、1998年4月1日以降に取得した建物（附属設備を除く）並びに2016年4月1日以降に取得した建物附属設備及び構築物は定額法）を採用しております。  ② 無形固定資産（リース資産を除く）  定額法を採用しております。  ③ リース資産  所有権移転ファイナンス・リース取引に係るリース資産  自己所有の固定資産に適用する減価償却方法と同一の方法を採用しております。  所有権移転外ファイナンス・リース取引に係るリース資産  リース期間を耐用年数とし、残存価額を零とする定額法を採用しております。 |

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| [Example]  (2) Depreciation method for non-current assets   1. Property, plant and equipment (excluding leased assets)   The declining balance method is applied (however, the straight-line method is applied for buildings (excluding facilities) acquired on or after April 1, 1998, and for facilities attached to buildings and for structures acquired on or after April 1, 2016).   1. Intangible assets (excluding leased assets)   The straight-line method is applied.   1. Leased assets   Leased assets related to finance lease transactions with the right of ownership transferred  The depreciation method is the same as that applied for owned non-current assets.  Leased assets related to finance lease transactions with the right of ownership not transferred  The straight-line method is applied using the lease term as service life and a residual value of zero. |

**2-3-(3).引当金の計上基準**

**2-3-(3). Recognition criteria for provisions**

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| [記載例]  (3) 引当金の計上基準  ① 貸倒引当金  売上債権、貸付金等の債権の貸倒れによる損失に備えるため、一般債権については貸倒実績率により、貸倒懸念債権等特定の債権については個別に回収可能性を検討し、回収不能見込額を計上しております。  　　② 役員退職慰労引当金  役員の退職慰労金の支給に備えるため、役員退職慰労金規程に基づく期末要支給額を計上しております。 |

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| [Example]   1. Recognition criteria for provisions 2. Allowance for doubtful accounts   To make allowances for the non-payment of trade receivables, loans receivable, and other receivables, for general receivables the historical default rate is used, and for receivables designated as potentially irrecoverable is determined using actual default rates on an individual claim basis, and an allowance is made for the amount deemed irrecoverable.   1. Provision for retirement benefits for directors (and other officers)   To make provisions for the payment of retirement benefits to directors (and other officers), an allowance is made for the amount of payment due as of the fiscal year-end based on the regulations for retirement benefits to directors (and other officers). |

**2-3-(4).収益及び費用の計上基準**

**2-3-(4). Recognition criteria for revenue and expenses**

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| [記載例]  (4) 収益及び費用の計上基準  商品又は製品の販売に係る収益は、主に卸売又は製造等による販売であり、顧客との販売契約に基づいて商品又は製品を引き渡す履行義務を負っております。当該履行義務は、商品又は製品を引き渡す一時点において、顧客が当該商品又は製品に対する支配を獲得して充足されると判断し、引渡時点で収益を認識しております。  保守サービスに係る収益は、主に商品又は製品の保守であり、顧客との保守契約に基づいて保守サービスを提供する履行義務を負っております。当該保守契約は、一定の期間にわたり履行義務を充足する取引であり、履行義務の充足の進捗度に応じて収益を認識しております。  当社グループが代理人として商品の販売に関与している場合には、純額で収益を認識しております。 |

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| [Example]  (4) Recognition criteria for revenue and expenses  Revenue related to sales of products or finished goods is primarily from wholesale sales or sales from manufacturing with an obligation to deliver the products or finished goods based on a sales contract made with the customer. This obligation is deemed to have been fulfilled at the time the products or finished goods are delivered to the customer and the customer acquires control of those products or finished goods, and revenue is recognized at that time of delivery.  Revenue related to maintenance services is primarily for the maintenance of products or finished goods, with an obligation to provide maintenance services based on a maintenance contract concluded with the customer. This maintenance contract entails an obligation over a defined period of time, and revenue is recognized according to the degree of progress for which that obligation has been met.  When the Group is involved in the sale of products as an agent, the net amount is recognized as revenue. |

**2-3-(5).その他連結計算書類の作成のための基本となる重要な事項**

**2-3-(5) Other basic policies and important items for the preparation of consolidated financial statements**

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| [記載例]  (5) その他連結計算書類の作成のための基本となる重要な事項  ① 繰延資産の処理方法  株式交付費…支出時に全額費用として処理しております。  社債発行費…社債償還期間（○年間）にわたり均等償却しております。  ② ヘッジ会計の処理  原則として繰延ヘッジ処理によっております。なお、振当処理の要件を満たしている為替予約及び通貨スワップについては振当処理によっており、特例処理の要件を満たしている金利スワップについては特例処理によっております。  ③ 退職給付に係る会計処理の方法  退職給付に係る負債は、従業員の退職給付に備えるため、当連結会計年度末における見込額に基づき、退職給付債務から年金資産の額を控除した額を計上しております。なお、退職給付債務の算定にあたり、退職給付見込額を当連結会計年度までの期間に帰属させる方法については、給付算定式基準によっております。  過去勤務費用は、主としてその発生時の従業員の平均残存勤務期間以内の一定の年数（○年）による定額法により費用処理しております。  数理計算上の差異は、主として各連結会計年度の発生時における従業員の平均残存勤務期間以内の一定の年数（○年）による定額法（一部の連結子会社は定率法）により按分した額を、それぞれ発生の翌連結会計年度から費用処理しております。  未認識数理計算上の差異及び未認識過去勤務費用については、税効果を調整の上、純資産の部におけるその他の包括利益累計額の退職給付に係る調整累計額に計上しております。 |

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| [Example]  (5) Other basic policies and important items for the preparation of consolidated financial statements  1) Treatment of deferred assets  Share issuance costs…The full amount is treated as an expense at the time the disbursement is made.  Bond issuance costs…The amount is amortized in equal amounts over the period until the bond’s redemption (in ○ years).  2) Hedge accounting  In principle, deferred hedge accounting is applied. Deferral hedge accounting is used for forward exchange contracts and foreign currency swaps that meet the conditions for deferral hedge accounting, and special treatment is used for interest rate swaps that meet the requirements for special treatment.   1. Accounting treatment related to retirement benefits   To make allowances for the payment of retirement benefits to employees, based on the amount of projected liabilities as of the end of the consolidated fiscal year under review, the amount of retirement benefit obligations excluding the amount of plan assets is recorded as retirement benefit liabilities. When calculating pension benefit liabilities, the method for attributing expected benefit payments for the period to the consolidated fiscal year under review is as per the benefit formula basis.  Past service costs are primarily recorded as expenses using the straight-line method over a fixed number of years (in ○ years) that is within the average number of years of remaining service for employees at the time the expense is incurred.  Actuarial gains and losses are primarily treated as expenses in the consolidated fiscal year following the fiscal year in which they arise, in an amount proportionally divided using the straight-line method (the declining balance method at certain consolidated subsidiaries) over a fixed number of years (in ○ years) that is within the average number of years of remaining service of employees at the time the differences emerge each fiscal year.  Unrecognized actuarial gains and losses and unrecognized past service costs are adjusted for tax effect, and recorded under net assets as remeasurements of defined benefit plans in accumulated other comprehensive income. |

**３．会計方針の変更に関する注記**

**3. Notes Regarding Changes in Accounting Policies**

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| [記載例]  (1) ○○○の評価基準及び評価方法  ○○○の評価基準及び評価方法は、従来、○○法によっておりましたが、当連結会計年度より○○法に変更いたしました。この変更は、○○○（変更理由を具体的に記載する）ために行ったものであります。当該会計方針の変更は遡及適用され、会計方針の変更の累積的影響額は当連結会計年度の期首の純資産の帳簿価額に反映されております。この結果、連結株主資本等変動計算書の利益剰余金の遡及適用後の期首残高は×××百万円増加しております 。  (2) ○○○に関する会計基準の適用  当連結会計年度より、「○○○に関する会計基準」を適用しております。当該会計方針の変更は遡及適用され、会計方針の変更の累積的影響額は当連結会計年度の期首の純資産の帳簿価額に反映されております。この結果、連結株主資本等変動計算書の利益剰余金の遡及適用後の期首残高は　×××百万円増加しております 。 |

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| [Example]  (1) Basis and method for valuation of ○○○  The ○○ method was previously used for the valuation of ○○○, but from the consolidated fiscal year under review the ○○ method is being applied. This change is to/because (give specific reason). This change in accounting policy has been applied retroactively, with the cumulative effect of the change reflected in the book value of net assets as of the beginning of the consolidated fiscal year under review. This retroactive application had the effect of increasing retained earnings in the Consolidated Statement of Changes in Equity as of the beginning of the period by ××× million yen.  (2) Application of accounting standards related to ○○○  The Accounting Standards Related to ○○○ are being applied from the consolidated fiscal year under review. This change in accounting policy has been applied retroactively, with the cumulative effect of the change reflected in the book value of net assets as of the beginning of the consolidated fiscal year under review. This retroactive application had the effect of increasing retained earnings in the Consolidated Statement of Changes in Equity as of the beginning of the period by ××× million yen. |

**４．収益認識に関する注記**

**4. Notes Regarding Revenue Recognition**

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| [記載例（当連結会計年度及び翌連結会計年度以降の収益の金額を理解するための情報の注記を要しないと合理的に判断される場合）]  (1）収益の分解  当社グループは、○○事業、○○事業及びその他の事業を営んでおり、各事業の主な財又はサービスの種類は、△商品、△製品及び△保守サービスであります。  また、各事業の売上高は、×××百万円、×××百万円及び×××百万円であります。  (2）収益を理解するための基礎となる情報  「会計方針に関する事項」の「収益及び費用の計上基準」に記載のとおりであります。 |

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| [Example (in cases where listing information for understanding the revenue amounts in the consolidated fiscal year under review and subsequent consolidated fiscal years is rationally deemed not necessary)]  (1) Revenue breakdown  The Group is engaged in a ○○ business, a ○○ business, and other businesses, with the main types of goods and services being △ products, △ finished goods, and △ maintenance services. Net sales of the respective businesses were ××× million yen, ××× million yen, and ××× million yen.   1. Basic information for understanding revenue   Basic information for understanding revenue is included in “Accounting Policies, Recognition criteria for revenue and expenses.” |

**５．表示方法の変更に関する注記**

**5. Notes Regarding Changes in Presentation**

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| [記載例]  （○○の表示方法の変更）  ○○の表示方法は、従来、連結貸借対照表上、○○（前連結会計年度×××百万円）に含めて表示しておりましたが、重要性が増したため、当連結会計年度より、○○（当連結会計年度×××百万円）として表示しております。 |

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| [Example]  (Changes in presentation for ○○)  ○○ was previously included in ○○ (in the amount of ××× million yen in the previous consolidated fiscal year) in the Consolidated Balance Sheet, but due to its increased importance is listed as ○○ (in the amount of ××× million yen) from the consolidated fiscal year under review. |

**６．会計上の見積りに関する注記**

**6. Notes Regarding Accounting Estimates**

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| [記載例（会計上の見積りの内容に関する理解に資する情報の注記を要しないと合理的に判断される場合）]  会計上の見積りにより当連結会計年度に係る連結計算書類にその額を計上した項目であって、翌連結会計年度に係る連結計算書類に重要な影響を及ぼす可能性があるものは、次のとおりです。  繰延税金資産　×××百万円 |

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| [Example (In cases where listing information to aid in understanding changes in accounting estimates is rationally deemed not necessary)]  Items for which accounting estimates were included in the consolidated financial statements for the fiscal year under review and that may have a significant impact on the consolidated financial statements for subsequent consolidated fiscal years are as follows.  Deferred tax assets ××× million yen |

**７．会計上の見積りの変更に関する注記**

**7. Notes Regarding Changes in Accounting Estimates**

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| [記載例]  当社が保有する備品X は、従来、耐用年数を10 年として減価償却を行ってきましたが、当連結会計年度において、○○○（変更を行うこととした理由などの変更の内容を記載する｡）により、耐用年数を6 年に見直し、将来にわたり変更しております。  この変更により、従来の方法と比べて、当連結会計年度の減価償却費が×××百万円増加し、営業利益、経常利益及び税金等調整前当期純利益が同額減少しております。 |

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| [Example]  Depreciation for (equipment) X owned by the Company was previously recorded using a service life of 10 years, but from the consolidated fiscal year under review going forward, the service life is being changed to 6 years because of ○○○ (list reason for change).  As a result of this change, depreciation for the consolidated fiscal year under review increased by ××× million yen compared with the previous method, with operating profit, ordinary profit, and profit before income taxes each reduced by the same amount. |

**８．連結貸借対照表に関する注記**

**8. Notes Regarding Consolidated Balance Sheet**

**8-1.担保に供している資産及び担保に係る債務**

**8-1. Pledged Assets and Collateral-Related Liabilities**

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| [記載例]  １．担保に供している資産及び担保に係る債務  (1) 担保に供している資産  定期預金　　　　　　　　　　　　　　　　　　 ×××　百万円  建　　物　 　　　　　　　　　　　 　　　 ×××　百万円  土　　地　　　　　　　　　　　　　　　 　 　×××　百万円  計　 　 　　　　　　　　　　　 　×××　百万円  (2) 担保に係る債務  短期借入金　　　　　　　　 　　 　　　 ×××　百万円  長期借入金　　　　　　 　　　　　　　　×××　百万円  計　 　　　　　　 　 　　　　　　×××　百万円 |

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| [Example]  1. Pledged assets and collateral-related liabilities  (1) Pledged assets  Time deposits ××× million yen  Buildings ××× million yen  Land ××× million yen  Total ××× million yen  (2) Collateral-related liabilities  Short-term borrowings ××× million yen  Long-term borrowings ××× million yen  Total ××× million yen |

**8-2.資産から直接控除した引当金**

**8-2. Allowances Directly Deducted from Balances of Assets**

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| [記載例]  ２．資産から直接控除した貸倒引当金  受取手形　　　　　　　　　　　　　　×××　百万円  売掛金　　　　　　　　　　　　　　　　　　　　×××　百万円  破産更生債権等　 　　　　　　　　　　　　　　 ×××　百万円  長期貸付金　　　　　　　　　　　　　　　　 ×××　百万円 |

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| [Example]  2. Allowances directly deducted from balances of assets  Notes receivable - trade ××× million yen  Accounts receivable - trade ××× million yen  Distressed receivables ××× million yen  Long-term loans receivable ××× million yen |

**8-3.資産に係る減価償却累計額**

**8-3. Accumulated Depreciation Related to Assets**

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| [記載例]  ３．有形固定資産の減価償却累計額　　　　　　　　　　×××　百万円 |

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| [Example]  3. Accumulated depreciation of property, plant and equipment　　　××× million yen |

**8-4.資産に係る減損損失累計額**

**8-4. Accumulated Impairment Related to Assets**

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| [記載例]  ４．有形固定資産の減損損失累計額  連結貸借対照表上、減価償却累計額に含めて表示しております。 |

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| [Example]  4. Accumulated impairment of property, plant and equipment  Included in accumulated depreciation in the Consolidated Balance Sheet. |

**8-5.保証債務**

**8-5. Guarantee Obligations**

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| [記載例]  ５．保証債務  他の会社の金融機関等からの借入債務に対し、保証を行っております。  株式会社○○○　　　　　　　　　 　　　　　　　×××　百万円  株式会社○○○　　　　　　　　　 　　　　　　　×××　百万円  そ　の　他　　　 　　　 　　　　　　　 　　　×××　百万円  計　　　　　　　　　　　　　　 　　　　　　×××　百万円 |

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| [Example]  5. Guarantee obligations  The Company guarantees the obligations for loans extended by financial institutions to other companies  ○○○ Co., Ltd. ××× million yen  ○○○ Co., Ltd. ××× million yen  Others ××× million yen  Total ××× million yen |

**8-6.土地の再評価**

**8-6. Revaluation of Land**

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| [記載例]  ６．土地の再評価  当社及び一部の国内連結子会社は、土地の再評価に関する法律（平成10年3月31日公布法律第34号）に基づき、事業用の土地の再評価を行い、土地再評価差額金を純資産の部に計上しております。  ・再評価の方法……土地の再評価に関する法律施行令（平成10年3月31日公布政令第119号）第2条第○号に定める○○○により算出  ・再評価を行った年月日……〇年○月○日  ・再評価を行った土地の当連結会計年度末における時価と再評価後の帳簿価額との差額  　　　　　　　　　　　　　　　　　　　　　　　　　　　　　×××　百万円 |

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| [Example]  6. Revaluation of land  The Company and certain of its domestic subsidiaries revalue land for business as per the Act on Revaluation of Land (Act No. 34 of 1998 (March 31, 1998)), with the revaluation reserve for land recorded under net assets.  ・ Revaluation method……Calculate as per ○○○ stipulated in Article 2-○ of the Order for Enforcement of the Act on Revaluation of Land (Enforcement Order No. 119 of 1998 (March 31, 1998))  ・Date of revaluation……MM DD, YYYY  ・Difference between fair value of land as of end of consolidated fiscal year under review and book value after revaluation  ××× million yen |

**９．連結株主資本等変動計算書に関する注記**

**9. Notes Regarding Consolidated Statement of Changes in Equity**

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| [記載例]  1．当連結会計年度末の発行済株式の種類及び総数  　　 普　通　株　式 　　　　　　　　　　　　　　　　　　 ○○株  ２．配当に関する事項   1. 配当金支払額  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | 決　議 | 株式の種　類 | 配当金の総額(百万円) | 1株当たり配当額(円) | 基準日 | 効力発生日 | | 〇年○月○日 定時株主総会 | 普通  株式 | ××× | ××× | 〇年○月○日 | 〇年○月○日 | | 〇年○月○日 取締役会 | 普通  株式 | ××× | ××× | 〇年○月○日 | 〇年○月○日 | | 計 |  | ××× |  |  |  |   (2)　基準日が当連結会計年度に属する配当のうち、配当の効力発生日が翌期となるもの  〇年○月○日開催の定時株主総会の議案として、普通株式の配当に関する事項を次のとおり提案しております。  ①　配当金の総額　　 　　　　　　　×××百万円  ②　1株当たり配当額　　　　　　　　　　×××円  ③　基準日　　　　　　　　　　　〇年○月○日  ④　効力発生日　　　　　　　　　〇年○月○日  なお、配当原資については、利益剰余金とすることを予定しております。  ３．当連結会計年度末の株式引受権に係る株式の種類及び総数  　　 普　通　株　式 　　　　　　　　　　　　　　　　　　 ○○株  ４．当連結会計年度末の新株予約権（権利行使期間の初日が到来していないものを除く｡）の目的となる株式の種類及び数  普　通　株　式　　　　　　　　　　　　　 　○○株 |

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| [Example]  1. Class and total number of issued shares at the end of the consolidated fiscal year  Ordinary shares ○○ shares  2. Matters regarding dividends   1. Dividend payment amounts  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | | Resolution | Class of shares | Total amount of dividends (million yen) | Dividend per share (yen) | Record date | Effective date | | MM DD, YYYY Annual general meeting of shareholders | Ordinary shares | ××× | ××× | MM DD, YYYY | MM DD, YYYY | | MM DD, YYYY Board of Directors meeting | Ordinary shares | ××× | ××× | MM DD, YYYY | MM DD, YYYY | | Total |  | ××× |  |  |  |  1. Among dividends with a record date that falls under the consolidated fiscal year, for those with an effective date in the subsequent period   The Company proposed matters regarding a dividend on ordinary shares as a proposal at the annual general meeting of shareholders held on MM DD, YYYY, as follows.  1) Total amount of dividends ××× million yen  2) Dividend per share ××× yen  3) Record date MM DD, YYYY  4) Effective date MM DD, YYYY  As the source of funds for the dividend, the Company intends to use retained earnings.  3. Class and number of shares pertaining to stock options at the end of the consolidated fiscal year  Ordinary shares ○○ shares  4. Class and number of shares for the purpose of share acquisition rights at the end of the consolidated fiscal year (excluding those for which the first day of the rights exercise period has not yet arrived).  Ordinary shares ○○ shares |

**10．金融商品に関する注記**

**10. Notes Regarding Financial Instruments**

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| [金融商品の時価のレベルごとの内訳等に関する事項に関して定性的な情報を記載して  いる記載例]  １．金融商品の状況に関する事項  当社グループは、資金運用については短期的な預金等に限定し、銀行等金融機関からの借入により資金を調達しております。  受取手形及び売掛金に係る顧客の信用リスクは、与信管理規程に沿ってリスク低減を図っております。また、投資有価証券は主として株式であり、上場株式については四半期ごとに時価の把握を行っています。  借入金の使途は運転資金(主として短期)及び設備投資資金(長期)であり、一部の長期借入金の金利変動リスクに対して金利スワップ取引を実施して支払利息の固定化を実施しております。なお、デリバティブは内部管理規程に従い，実需の範囲で行うこととしております。  ２．金融商品の時価等に関する事項  ○年○月○日（当期の連結決算日）における連結貸借対照表計上額、時価及びこれらの差額については、次のとおりであります。なお、市場価格のない株式等（連結貸借対照表計上額xxx百万円）は、「その他有価証券」には含めておりません。また、現金は注記を省略しており、預金は短期間で決済されるため時価が帳簿価額に近似することから、注記を省略しております。   |  |  |  |  | | --- | --- | --- | --- | | （単位：百万円） | | | | |  | 連結貸借対照表  計上額(\*) | 時価(\*) | 差額 | | (1) 受取手形 | xxx | xxx | xxx | | (2) 売掛金 | xxx | xxx | xxx | | (3) 投資有価証券 |  |  |  | | その他有価証券 | xxx | xxx | xxx | | (4) 支払手形及び買掛金 | (xxx) | (xxx) | － | | (5) 短期借入金 | (xxx) | (xxx) | － | | (6) 長期借入金 | (xxx) | (xxx) | xxx | | (7) デリバティブ取引 | － | － | － |   (\*) 負債に計上されているものについては、（　）で示しております。  （注）時価の算定に用いた評価技法及びインプットの説明  金融商品の時価を、時価の算定に用いたインプットの観察可能性及び重要性に応じて、以下の3つのレベルに分類しております。  レベル1 の時価：同一の資産又は負債の活発な市場における（無調整の）相場価格により算定した時価  レベル2 の時価：レベル1 のインプット以外の直接又は間接的に観察可能なインプットを用いて算定した時価  レベル3 の時価：重要な観察できないインプットを使用して算定した時価  時価の算定に重要な影響を与えるインプットを複数使用している場合には、それらのインプットがそれぞれ属するレベルのうち、時価の算定における優先順位が最も低いレベルに時価を分類しております。  投資有価証券  上場株式は相場価格を用いて評価しております。上場株式は活発な市場で取引されているため、その時価をレベル1の時価に分類しております。  デリバティブ取引  金利スワップの特例処理によるものは、ヘッジ対象とされている長期借入金と一体として処理されているため、その時価は、当該長期借入金の時価に含めて記載しております（下記「長期借入金」参照）。  受取手形及び売掛金  これらの時価は、一定の期間ごとに区分した債権ごとに、債権額と満期までの期間及び信用リスクを加味した利率を基に割引現在価値法により算定しており、レベル2の時価に分類しております。  支払手形及び買掛金、並びに短期借入金  これらの時価は、一定の期間ごとに区分した債務ごとに、その将来キャッシュ・フローと、返済期日までの期間及び信用リスクを加味した利率を基に割引現在価値法により算定しており、レベル2の時価に分類しております。  長期借入金  これらの時価は、元利金の合計額と、当該債務の残存期間及び信用リスクを加味した利率を基に、割引現在価値法により算定しており、レベル2の時価に分類しております。なお、変動金利による長期借入金は金利スワップの特例処理の対象とされており（上記「デリバティブ取引」参照）、当該金利スワップと一体として処理された元利金の合計額を用いて算定しております。 |

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| [Example when qualitative information on matters regarding the breakdown of financial instruments by each fair value level is stated]  1. Matters regarding the status of financial instruments  The Group procures funds through borrowings from banks and other financial institutions, and limits funds management to short-term deposits.  For customer credit risk pertaining to notes and accounts receivable - trade, efforts are made to reduce the risk pursuant to credit management regulations. Also, the investment securities are mostly shares, and the fair values of listed shares are grasped each quarter.  The borrowings are used for operating capital (mostly short-term) and as funds for capital investment (long-term). Interest-rate swap trading is conducted to address the interest-rate fluctuation risk on some long-term borrowings to fix the amount of interest paid. Derivatives are limited to within the range of actual demand, in accordance with internal control regulations.  2. Matters regarding the fair values of financial instruments  The carrying amounts, the fair values, and the differences between them as of MM DD, YYYY (the consolidated account closing date of the fiscal year) are as follows. Note that shares that do not have market prices (carrying amount of XXX million yen) are not included in “available-for-sale securities.” Also, for cash the notes are omitted, and for deposits because the fair values approach the book values since they are settled in the short term, the notes are omitted.   |  |  |  |  | | --- | --- | --- | --- | | (Unit: million yen) | | | | |  | Carrying amount (\*) | Fair value (\*) | Difference | | (1) Notes receivable - trade | xxx | xxx | xxx | | (2) Accounts receivable - trade | xxx | xxx | xxx | | (3) Investment securities |  |  |  | | Available-for-sale securities | xxx | xxx | xxx | | (4) Notes and accounts payable - trade | (xxx) | (xxx) | － | | (5) Short-term borrowings | (xxx) | (xxx) | － | | (6) Long-term borrowings | (xxx) | (xxx) | xxx | | (7) Derivatives | － | － | － |   (\*) Items recorded as liabilities are shown in parentheses.  Note: Explanation of the valuation methods and inputs used in calculating fair values  The fair values of financial instruments are categorized into the following three levels, in accordance with the observability and importance of the inputs used in the fair value calculation.  Level 1 fair value: Fair value calculated using the (unadjusted) market price in an active market for an identical asset or liability.  Level 2 fair value: Fair value calculated using inputs that are directly or indirectly observable, other than the Level 1 inputs.  Level 3 fair value: Fair value calculated using important inputs that cannot be observed.  In cases where multiple inputs which have a material effect on the calculation of the fair value are used, among the levels to which the respective inputs belong, the fair value is categorized at the level with the lowest priority in the fair value calculation.  Investment securities  Listed shares are valued using the market price. Because listed shares are traded on active markets, their fair value is categorized as a level 1 fair value.  Derivatives  Because derivatives via interest-rate swap special provisions are treated together with the long-term borrowings that are the subject of the hedge, their fair value is included in the fair value of the concerned long-term borrowings, and recorded (refer to “Long-term borrowings” below).  Notes and accounts receivable - trade  The fair value of notes and accounts receivable – trade is calculated using the discounted cash flow method based on interest rates considering the claim amount, the period until maturity, and the credit risk for each claim divided into set periods, and this is categorized as a level 2 fair value.  Notes and accounts payable – trade and short-term borrowings  The fair value of notes and accounts payable - trade and short-term borrowings is calculated using the discounted cash flow method based on interest rates considering the future cash flow, the period until the payment due date, and the credit risk for each obligation divided into set periods, and this is categorized as a level 2 fair value.  Long-term borrowings  The fair value of long-term borrowings is calculated using the discounted cash flow method based on interest rates considering the total amount of the sum of principal and interest, the remaining period of the concerned obligation, and the credit risk for each obligation, and this is categorized as a level 2 fair value. Long-term borrowings with variable interest rates are subject to interest-rate swap special provisions (see “Derivatives” above), and their fair values are calculated using the total amount of the principal and interest treated together with the concerned interest rate swap. |

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| [金融商品の時価のレベルごとの内訳等に関する事項も記載する記載例]  １．金融商品の状況に関する事項  当社グループは、資金運用については短期的な預金等に限定し、銀行等金融機関からの借入により資金を調達しております。  受取手形及び売掛金に係る顧客の信用リスクは、与信管理規程に沿ってリスク低減を図っております。また、投資有価証券は主として株式であり、上場株式については四半期ごとに時価の把握を行っています。  借入金の使途は運転資金(主として短期)及び設備投資資金(長期)であり、一部の長期借入金の金利変動リスクに対して金利スワップ取引を実施して支払利息の固定化を実施しております。なお、デリバティブは内部管理規程に従い，実需の範囲で行うこととしております。  ２．金融商品の時価等に関する事項  〇年○月○日（当期の連結決算日）における連結貸借対照表計上額、時価及びこれらの差額については、次のとおりであります。なお、市場価格のない株式等（連結貸借対照表計上額xxx百万円）は、「その他有価証券」には含めておりません。また、現金は注記を省略しており、預金は短期間で決済されるため時価が帳簿価額に近似することから、注記を省略しております。   |  |  |  |  | | --- | --- | --- | --- | | （単位：百万円） | | | | |  | 連結貸借対照表計上額(\*) | 時価(\*) | 差額 | | (1) 受取手形 | xxx | xxx | xxx | | (2) 売掛金 | xxx | xxx | xxx | | (3) 投資有価証券 |  |  |  | | その他有価証券 | xxx | xxx | xxx | | (4) 支払手形及び買掛金 | (xxx) | (xxx) | － | | (5) 短期借入金 | (xxx) | (xxx) | － | | (6) 長期借入金 | (xxx) | (xxx) | xxx | | (7) デリバティブ取引 | － | － | － |   (\*) 負債に計上されているものについては、（　）で示しております。  ３．金融商品の時価のレベルごとの内訳等に関する事項  金融商品の時価を、時価の算定に用いたインプットの観察可能性及び重要性に応じて、以下の3つのレベルに分類しております。  レベル1 の時価：同一の資産又は負債の活発な市場における（無調整の）相場価格により算定した時価  レベル2 の時価：レベル1 のインプット以外の直接又は間接的に観察可能なインプットを用いて算定した時価  レベル3 の時価：重要な観察できないインプットを使用して算定した時価  時価の算定に重要な影響を与えるインプットを複数使用している場合には、それらのインプットがそれぞれ属するレベルのうち、時価の算定における優先順位が最も低いレベルに時価を分類しております。  (1) 時価をもって連結貸借対照表計上額とする金融資産及び金融負債   |  |  |  |  |  | | --- | --- | --- | --- | --- | | （単位：百万円） | | | | | |  | 時価 | | | | | 区分 | レベル1 | レベル2 | レベル3 | 合計 | | 投資有価証券 |  |  |  |  | | その他有価証券  　株式 | xxx | － | － | xxx |   (2) 時価をもって連結貸借対照表計上額としない金融資産及び金融負債   |  |  |  |  |  | | --- | --- | --- | --- | --- | | （単位：百万円） | | | | | |  | 時価 | | | | | 区分 | レベル1 | レベル2 | レベル3 | 合計 | | 受取手形 | － | xxx | － | xxx | | 売掛金 | － | xxx | － | xxx | | 支払手形及び買掛金 | － | xxx | － | xxx | | 短期借入金 | － | xxx | － | xxx | | 長期借入金 | － | xxx | － | xxx |   （注）時価の算定に用いた評価技法及びインプットの説明  投資有価証券  上場株式は相場価格を用いて評価しております。上場株式は活発な市場で取引されているため、その時価をレベル1の時価に分類しております。  デリバティブ取引  金利スワップの特例処理によるものは、ヘッジ対象とされている長期借入金と一体として処理されているため、その時価は、当該長期借入金の時価に含めて記載しております（下記「長期借入金」参照）。  受取手形及び売掛金  これらの時価は、一定の期間ごとに区分した債権ごとに、債権額と満期までの期間及び信用リスクを加味した利率を基に割引現在価値法により算定しており、レベル2の時価に分類しております。  支払手形及び買掛金、並びに短期借入金  これらの時価は、一定の期間ごとに区分した債務ごとに、その将来キャッシュ・フローと、返済期日までの期間及び信用リスクを加味した利率を基に割引現在価値法により算定しており、レベル2の時価に分類しております。  長期借入金  これらの時価は、元利金の合計額と、当該債務の残存期間及び信用リスクを加味した利率を基に、割引現在価値法により算定しており、レベル2の時価に分類しております。なお、変動金利による長期借入金は金利スワップの特例処理の対象とされており（上記「デリバティブ取引」参照）、当該金利スワップと一体として処理された元利金の合計額を用いて算定しております。 |

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| |  |  |  |  | | --- | --- | --- | --- | | [Example when matters regarding the breakdown by each fair value level of financial instruments are also stated]  1. Matters regarding the status of financial instruments  The Group procures funds through borrowings from banks and other financial institutions, and limits funds management to short-term deposits.  For customer credit risk pertaining to notes and accounts receivable - trade, efforts are made to reduce the risk pursuant to credit management regulations. Also, the investment securities are mostly shares, and the fair values of listed shares are grasped each quarter.  The borrowings are used for operating capital (mostly short-term) and as funds for capital investment (long-term). Interest-rate swap trading is conducted to address the interest-rate fluctuation risk on some long-term borrowings to fix the amount of interest paid. Derivatives are limited to within the range of actual demand, in accordance with internal control regulations.  2. Matters regarding the fair values of financial instruments  The carrying amounts, the fair values, and the differences between them as of MM DD, YYYY (the consolidated account closing date of the fiscal year) are as follows. Note that shares that do not have market prices (carrying amount of XXX million yen) are not included in “available-for-sale securities.” Also, for cash the notes are omitted, and for deposits because the fair values approach the book values since they are settled in the short term, the notes are omitted.  (Unit: million yen) | | | | |  | Carrying amount (\*) | Fair value (\*) | Difference | | (1) Notes receivable - trade | xxx | xxx | xxx | | (2) Accounts receivable- trade | xxx | xxx | xxx | | (3) Investment securities |  |  |  | | Available-for-sale securities | xxx | xxx | xxx | | (4) Notes and accounts payable - trade | (xxx) | (xxx) | － | | (5) Short-term borrowings | (xxx) | (xxx) | － | | (6) Long-term borrowings | (xxx) | (xxx) | xxx | | (7) Derivatives | － | － | － |   (\*)Items recorded as liabilities are shown in parentheses.  3. Matters regarding the breakdown of financial instruments by each fair value level  The fair values of financial instruments are categorized into the following three levels, in accordance with the observability and importance of the inputs used in the fair value calculation.  Level 1 fair value: Fair value calculated using the (unadjusted) market price in an active market for an identical asset or liability.  Level 2 fair value: Fair value calculated using inputs that are directly or indirectly observable, other than the Level 1 inputs.  Level 3 fair value: Fair value calculated using important inputs that cannot be observed.  In cases where multiple inputs which have a material effect on the calculation of the fair value are used, among the levels to which the respective inputs belong, the fair value is categorized at the level with the lowest priority in the fair value calculation.  (1) Financial assets and financial liabilities with the carrying amount recorded using the fair value   |  |  |  |  |  | | --- | --- | --- | --- | --- | | (Unit: million yen) | | | | | |  | Fair value | | | | | Category | Level 1 | Level 2 | Level 3 | Total | | Investment securities |  |  |  |  | | Available-for-sale securities  Shares | xxx | － | － | xxx |  |  |  |  |  |  | | --- | --- | --- | --- | --- | | (2) Financial assets and financial liabilities with the carrying amount not recorded using the fair value  (Unit: million yen) | | | | | |  | Fair value | | | | | Category | Level 1 | Level 2 | Level 3 | Total | | Notes receivable - trade | － | xxx | － | xxx | | Accounts receivable- trade | － | xxx | － | xxx | | Notes and accounts payable - trade | － | xxx | － | xxx | | Short-term borrowings | － | xxx | － | xxx | | Long-term borrowings | － | xxx | － | xxx |   Note: Explanation of the valuation methods and inputs used in calculating fair values.  Investment securities  Listed shares are valued using the market price. Because listed shares are traded on active markets, their fair value is categorized as a level 1 fair value.  Derivatives  Because derivatives via interest-rate swap special provisions are treated together with the long-term borrowings that are the subject of the hedge, their fair value is included in the fair value of the concerned long-term borrowings, and recorded (refer to “Long-term borrowings” below).  Notes and accounts receivable - trade  The fair value of notes and accounts receivable – trade is calculated using the discounted cash flow method based on interest rates considering the claim amount, the period until maturity, and the credit risk for each claim divided into set periods, and this is categorized as a level 2 fair value.  Notes and accounts payable – trade and short-term borrowings  The fair value of notes and accounts payable - trade and short-term borrowings is calculated using the discounted cash flow method based on interest rates considering the future cash flow, the period until the payment due date, and the credit risk for each obligation divided into set periods, and this is categorized as a level 2 fair value.  Long-term borrowings  The fair value of long-term borrowings is calculated using the discounted cash flow method based on interest rates considering the total amount of the sum of principal and interest, the remaining period of the concerned obligation, and the credit risk for each obligation, and this is categorized as a level 2 fair value. Long-term borrowings with variable interest rates are subject to interest-rate swap special provisions (see “Derivatives” above), and their fair values are calculated using the total amount of the principal and interest treated together with the concerned interest rate swap. |

**11．賃貸等不動産に関する注記**

**11. Notes Regarding Investment and Rental Property**

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| [記載例]  １．賃貸等不動産の状況に関する事項  当社及び一部の子会社では、東京都その他の地域において、賃貸用のオフィスビル(土地を含む。)を有しております。  ２．賃貸等不動産の時価に関する事項   |  |  | | --- | --- | | (単位：百万円) | | | 連結貸借対照表計上額 | 時価 | | xxx | xxx |   (注1)　連結貸借対照表計上額は、取得原価から減価償却累計額及び減損損失累計額を控除した金額であります。  (注2)　当期末の時価は、主として「不動産鑑定評価基準」に基づいて自社で算定した金額(指標等を用いて調整を行ったものを含む。)であります。 |

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| [Example]  1. Matters regarding the status of investment and rental property  The Company and some of its subsidiaries own office buildings for lease (including land) in Tokyo Metropolis and other areas.  2. Matters regarding the fair value of investment and rental property   |  |  | | --- | --- | | (Unit: million yen) | | | Carrying amount | Fair value | | xxx | xxx |   (Note 1) The carrying amount is the amount of the acquisition cost minus the accumulated depreciation and the accumulated impairment loss.  (Note 2) The fair values at the end of the fiscal year are mostly amounts calculated by the Company based on “Real Property Appraisal Standards” (including those adjusted using indices). |

**12．開示対象特別目的会社に関する注記**

**12. Notes regarding Special Purpose Entities Subject to Disclosure**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
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| [記載例]  １．開示対象特別目的会社の概要及び開示対象特別目的会社を利用した取引の概要  当社では、資金調達先の多様化を図り、安定的に資金を調達することを目的として、リース債権、割賦債権、営業貸付金の流動化を実施しております。当該流動化にあたり、特別目的会社を利用しておりますが、これらには特例有限会社や株式会社、資産流動化法上の特定目的会社があります。当該流動化において、当社は、前述したリース債権、割賦債権、営業貸付金を特別目的会社に譲渡し、譲渡した資産を裏付けとして特別目的会社が社債の発行や借入によって調達した資金を、売却代金として受領します。  さらに、当社は、いくつかの特別目的会社に対し回収サービス業務を行い、また、譲渡資産の残存部分を留保しております。このため、当該譲渡資産が見込みより回収不足となった劣後的な残存部分については、〇年○月末現在、適切な評価減などにより、将来における損失負担の可能性を会計処理に反映しております。  流動化の結果、〇年○月末において、取引残高のある特別目的会社は○社あり、当該特別目的会社の直近の決算日における資産総額(単純合算)は×××百万円、負債総額(単純合算)は×××百万円です。なお、いずれの特別目的会社についても、当社は議決権のある株式等は有しておらず、役員や従業員の派遣もありません。  ２．開示対象特別目的会社との取引金額等   |  |  |  |  | | --- | --- | --- | --- | | (単位：百万円) | | | | |  | 主な取引の金額又は当連結会計年度末残高 | 主な損益 | | | (項目) | (金額) | | 譲渡資産(注1)： |  |  |  | | リース債権 | X,XXX | 売却益 | XXX | | 割賦債権 | X,XXX | 売却益 | XXX | | 営業貸付金 | X,XXX | 売却益 | XXX | |  |  |  |  | | 譲渡資産に係る残存部分(注2) | X,XXX | 分配益 | XXX | |  |  |  |  | | 回収サービス業務(注3) | XXX | 回収サービス業務収益 | XX |   (注1)　譲渡資産に係る取引の金額は、譲渡時点の帳簿価額によって記載しております。また、譲渡資産に係る売却益は、営業外収益に計上されております。  (注2)　譲渡資産に係る残存部分の取引の金額は、当期における資産の譲渡によって生じたもので、譲渡時点の帳簿価額によって記載しております。〇年○月末現在、譲渡資産に係る残存部分の残高は、XX,XXX百万円であります。また、当該残存部分に係る分配益は、営業外収益に計上されております。  (注3)　回収サービス業務収益は、通常得べかりし収益を下回るため、下回る部分の金額は、回収サービス業務負債として固定負債「その他」に計上しております。回収サービス業務収益は、営業外収益に計上されております。 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  1. Outline of special purpose entities subject to disclosure, and outline of transactions using such entities  For the diversification of funding sources and for the purpose of stable funds procurement, the Company implements securitization of lease receivables, installment receivables, and operating loans. The Company utilizes special purpose entities in said securitizations, and these include special limited liability companies, stock companies, and specified purpose companies under the Act on the Securitization of Assets. In these securitizations, the Company transfers the above-mentioned lease receivables, installment receivables, and operating loans to the special purpose entities, and receives funds that the special purpose entities obtain by issuing bonds or borrowings backed by the transferred assets as proceeds of the sales.  Furthermore, the Company conducts collection services for several special purpose entities. The Company also retains the residual portions of transferred assets. For that reason, regarding subordinate residual portions when the collection of said transferred assets becomes insufficient compared with projections, the likelihood of loss in the future is reflected in the accounting treatment through an appropriate reduction of valuation as of the end of MM YYYY.  As a result of securitizations, there were ○ special purpose entities which have transaction balances with the Company as of the end of MM YYYY, and their total assets (simple sum) were ××× million yen and their total liabilities (simple sum) were ××× million yen as of the most recent settlement dates of said special purpose entities. The Company does not hold any shares with voting rights or dispatch officers or employees to any of the special purpose entities.  2. Amounts of transactions with special purpose entities subject to disclosure   |  |  |  |  | | --- | --- | --- | --- | | (Unit: million yen) | | | | |  | Main transactions amounts and residual balances at the end of the consolidated fiscal year | Main profit and loss | | | (Item) | (Amount) | | Transferred assets (Note 1): |  |  |  | | Lease receivables | X,XXX | Gain on sales | XXX | | Installment receivables | X,XXX | Gain on sales | XXX | | Operating loans | X,XXX | Gain on sales | XXX | |  |  |  |  | | Residual portions of transferred assets (Note 2): | X,XXX | Distribution gains | XXX | |  |  |  |  | | Collection services (Note 3) | XXX | Collection services works revenues | XX |   (Note 1) The transaction amounts pertaining to transferred assets are recorded as the book value at the time of transfer. The gains on sales pertaining to transferred assets are recorded as non-operating income.  (Note 2) The transaction amounts of residual portions pertaining to transferred assets emerged from transfers of assets during the fiscal year, so they are recorded as the book value at the time of transfer. As of MM YYYY, the outstanding balance of the residual portions pertaining to transferred assets is XX,XXX million yen. Also, the distribution gains pertaining to said residual portions are recorded as non-operating income.  (Note 3) Collection service revenues are normally less than lost profit, and the amount of the shortfall is recorded as a collection service liability in non-current liabilities “others.” Collection service revenues are recorded as non-operating income. |

**13．1株当たり情報に関する注記**

**13. Notes Regarding Per Share Information**

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| [記載例]  １株当たり純資産額　　　　　　　　　　×××　円 ×× 銭  １株当たり当期純利益 　　　　　　　　××× 円 ×× 銭 |

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| [Example]  Net assets per share ×××.×× yen  Earnings per share ×××.×× yen |

**14．重要な後発事象に関する注記**

**14．Notes Regarding Significant Subsequent Events**

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| [記載例]  （新株発行の決議）  当社は、〇年○月○日開催の当社取締役会において、〇年○月○日を払込期日として、普通株式○○株を一般募集の方法によって発行することを決議しました。  払込価額、払込価額中の資本に組み入れる額、その他の新株式発行に必要な一切の事項は、〇年○月中旬開催の取締役会において決定する予定であります。 |

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| [Example]  (Resolution on issuance of new shares)  At a meeting of the Board of Directors held on MM DD, YYYY, the Company resolved to issue ○○ shares of ordinary shares with a payment date of MM DD, YYYY through a public offering.  The payment value, amount incorporated into capital in the payment value, and all other necessary matters for the issuance of new shares are scheduled to be determined at the Board of Directors meeting to be held in mid-MM YYYY. |

**15．その他の注記**

**15. Other Notes**

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| [記載例]  …………… |

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| --- |
| [Example]  …………… |

**Ⅴ　附属明細書（計算書類関係）**

**V. Supplementary Schedules (Non-consolidated Financial Statements)**

**第１　共通的記載事項（すべての株式会社が附属明細書に記載すべき事項）**

**Part 1. Common Matters to Be Disclosed (Matters to Be Included in the Supplementary Schedules by All Stock Companies)**

**１.有形固定資産及び無形固定資産の明細**

**1. Details of Property, Plant and Equipment and Intangible Assets**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  (単位：百万円)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | 区　分 | 資産の種類 | 期首帳簿価額 | 当期増加額 | 当期減少額 | 当期償却額 | 期末帳簿価額 | 減価償却累計額 | | 有形固定資産 | ○○ | ××× | ××× | ×××  (×××) | ×××  (×××) | ××× | ××× | | ○○ | ××× | ××× | ××× | ××× | ××× | ××× | | 計 | ××× | ××× | ××× | ××× | ××× | ××× | | 無形固定資産 | ○○ | ××× | ××× | ××× | ××× | ××× |  | | ○○ | ××× | ××× | ××× | ××× | ××× |  | | 計 | ××× | ××× | ××× | ××× | ××× |  |   　　　（注）「当期減少額」欄の（　　）は内数で、当期の減損損失計上額であります（直接控除方式の場合）。 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Unit: million yen)   |  |  |  |  |  |  |  |  | | --- | --- | --- | --- | --- | --- | --- | --- | | Item | Type of assets | Book value at beginning of period | Increase during the period | Decrease during the period | Depreciation during the period | Book value at end of period | Accumulated depreciation | | Property, plant and equipment | ○○ | ××× | ××× | ×××  [×××] | ×××  [×××] | ××× | ××× | | ○○ | ××× | ××× | ××× | ××× | ××× | ××× | | Total | ××× | ××× | ××× | ××× | ××× | ××× | | Intangible assets | ○○ | ××× | ××× | ××× | ××× | ××× |  | | ○○ | ××× | ××× | ××× | ××× | ××× |  | | Total | ××× | ××× | ××× | ××× | ××× |  |   (Note) The figure in parentheses in the “Decrease during the period” column is included in impairment losses for the period (in the case of the direct write-off method). |

**２.引当金の明細**

**2. Details of Provisions**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  （単位：百万円）   |  |  |  |  |  | | --- | --- | --- | --- | --- | | 科目 | 期首残高 | 当期増加額 | 当期減少額 | 期末残高 | | ○○引当金 | ××× | ××× | ××× | ××× | | ○○引当金 | ××× | ××× | ××× | ××× | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Unit: million yen)   |  |  |  |  |  | | --- | --- | --- | --- | --- | | Description | Beginning balance | Increase during the period | Decrease during the period | Ending balance | | Provision for ○○ | ××× | ××× | ××× | ××× | | Provision for ○○ | ××× | ××× | ××× | ××× | |

**３.販売費及び一般管理費の明細**

**3. Details of Selling, General and Administrative Expenses**

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  （単位：百万円）   |  |  |  | | --- | --- | --- | | 科目 | 金額 | 摘要 | | ○○○ | ××× |  | | ○○○ | ××× |  | | 計 | ××× |  | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  (Unit: million yen)   |  |  |  | | --- | --- | --- | | Description | Amount | Outline | | ○○○ | ××× |  | | ○○○ | ××× |  | | Total | ××× |  | |

**４.その他の重要な事項**

**4. Other Important Matters**

**第２　公開会社のうち、会計監査人設置会社以外の株式会社において記載する事項**

**Part 2. Matters to Be Disclosed at Stock Companies Other Than Those with an Accounting Auditor**

**１.関連当事者との取引に係る注記の内容を一部省略した場合における省略した事項**

**1. Matters Omitted in the Case of Partial Omission of Notes on Related Party Transactions**

**Ⅵ　決算公告要旨**

**VI. Summary of Public Notice of Financial Statements**

**第１　大会社の貸借対照表及び損益計算書の要旨（有報提出義務会社を除く）**

**Part 1. Summary of Non-consolidated Balance Sheet and Non-consolidated Statement of Income for Large Companies (Excluding Companies Obligated to Submit Securities Reports)**

**１.公開会社**

**1. Public Companies**

**1-1.貸借対照表の要旨**

**1-1. Summary of Non-consolidated Balance Sheet**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  第○○期決算公告  貸借対照表（〇年○月○日現在）の要旨  （単位　百万円または十億円）   |  |  |  |  | | --- | --- | --- | --- | | 科目 | 金額 | 科目 | 金額 | | **流動資産** | **×××** | **流動負債** | **×××** | | 現金及び預金 | ××× | 支払手形及び買掛金 | ××× | | 受取手形及び売掛金 | ××× | 短期借入金 | ××× | | 棚卸資産 | ××× | 未払法人税等 | ××× | | その他 | ××× | ○○引当金 | ××× | | 貸倒引当金 | △××× | その他 | ××× | | **固定資産** | **×××** | **固定負債** | **×××** | | **有形固定資産** | **×××** | 長期借入金 | ××× | | 建物及び構築物 | ××× | ○○引当金 | ××× | | 土地 | ××× | その他 | ××× | | その他 | ××× | **負債合計** | **×××** | | **無形固定資産** | **×××** | **株主資本** | **×××** | | **投資その他の資産** | **×××** | **資本金** | **×××** | | 投資有価証券 | ××× | **資本剰余金** | **×××** | | その他 | ××× | 資本準備金 | ××× | | 貸倒引当金 | △××× | その他資本剰余金 | ××× | | **繰延資産** | **×××** | **利益剰余金** | **×××** | |  |  | 利益準備金 | ××× | |  |  | その他利益剰余金 | ××× | |  |  | **自己株式** | **△×××** | |  |  | **評価・換算差額等** | **×××** | |  |  | その他有価証券評価差額金 | ××× | |  |  | 繰延ヘッジ損益 | ××× | |  |  | 土地再評価差額金 | ××× | |  |  | **新株予約権** | **×××** | |  |  | **純資産合計** | **×××** | | **資産合計** | **×××** | **負債・純資産合計** | **×××** | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  Public Notice of Financial Statements for the ○○th Fiscal Year  Summary of Non-consolidated Balance Sheet (As of MM DD, YYYY)  (Unit: million yen or billion yen)   |  |  |  |  | | --- | --- | --- | --- | | Description | Amount | Description | Amount | | **Current assets** | **×××** | **Current liabilities** | **×××** | | Cash and deposits | ××× | Notes and accounts payable - trade | ××× | | Notes and accounts receivable - trade | ××× | Short-term borrowings | ××× | | Inventories | ××× | Income taxes payable | ××× | | Other | ××× | Provision for ○○ | ××× | | Allowance for doubtful accounts | (×××) | Other | ××× | | **Non-current assets** | **×××** | **Non-current liabilities** | **×××** | | **Property, plant and equipment** | **×××** | Long-term borrowings | ××× | | Buildings and structures | ××× | Provision for ○○ | ××× | | Land | ××× | Other | ××× | | Other | ××× | **Total liabilities** | **×××** | | **Intangible assets** | **×××** | **Shareholders’ equity** | **×××** | | **Investments and other assets** | **×××** | **Share capital** | **×××** | | Investment securities | ××× | **Capital surplus** | **×××** | | Other | ××× | Legal capital surplus | ××× | | Allowance for doubtful accounts | (×××) | Other capital surplus | ××× | | **Deferred assets** | **×××** | **Retained earnings** | **×××** | |  |  | Legal retained earnings | ××× | |  |  | Other retained earnings | ××× | |  |  | **Treasury shares** | **(×××)** | |  |  | **Valuation and translation adjustments** | **×××** | |  |  | Valuation difference on available-for-sale securities | ××× | |  |  | Deferred gains or losses on hedges | ××× | |  |  | Revaluation reserve for land | ××× | |  |  | **Share acquisition rights** | **×××** | |  |  | **Total net assets** | **×××** | | **Total assets** | **×××** | **Total liabilities and net assets** | **×××** | |

**1-2.損益計算書の要旨**

**1-2. Summary of Non-consolidated Statement of Income**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  損益計算書の要旨  （自〇年○月○日　至〇年○月○日）  （単位　百万円または十億円）   |  |  | | --- | --- | | 科目 | 金額 | | 売上高 | ××× | | 売上原価 | ××× | | **売上総利益** | **×××** | | 販売費及び一般管理費 | ××× | | **営業利益** | **×××** | | 営業外収益 | ××× | | 営業外費用 | ××× | | **経常利益** | **×××** | | 特別利益 | ××× | | 特別損失 | ××× | | **税引前当期純利益** | **×××** | | 法人税、住民税及び事業税 | ××× | | 法人税等調整額 | ××× | | **当期純利益** | **×××** | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  **Summary of Non-consolidated Statement of Income**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen or billion yen)   |  |  | | --- | --- | | Description | Amount | | Net sales | ××× | | Cost of sales | ××× | | **Gross profit** | **×××** | | Selling, general and administrative expenses | ××× | | **Operating profit** | **×××** | | Non-operating income | ××× | | Non-operating expenses | ××× | | **Ordinary profit** | **×××** | | Extraordinary income | ××× | | Extraordinary losses | ××× | | **Profit before income taxes** | **×××** | | Income taxes - current | ××× | | Income taxes - deferred | ××× | | **Profit** | **×××** | |

**２.非公開会社**

**2. Private Companies**

**2-1.貸借対照表の要旨**

**2-1. Summary of Non-consolidated Balance Sheet**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  第○○期決算公告  貸借対照表（〇年○月○日現在）の要旨  （単位　百万円または十億円）   |  |  |  |  | | --- | --- | --- | --- | | 科目 | 金額 | 科目 | 金額 | | **流動資産** | **×××** | **流動負債** | **×××** | | **固定資産** | **×××** | ○○引当金 | ××× | | **繰延資産** | **×××** | その他 | ××× | |  |  | **固定負債** | **×××** | |  |  | ○○引当金 | ××× | |  |  | その他 | ××× | |  |  | **負債合計** | **×××** | |  |  | **株主資本** | **×××** | |  |  | **資本金** | **×××** | |  |  | **資本剰余金** | **×××** | |  |  | 資本準備金 | ××× | |  |  | その他資本剰余金 | ××× | |  |  | **利益剰余金** | **×××** | |  |  | 利益準備金 | ××× | |  |  | その他利益剰余金 | ××× | |  |  | **自己株式** | **△×××** | |  |  | **評価・換算差額等** | **×××** | |  |  | その他有価証券評価差額金 | ××× | |  |  | 繰延ヘッジ損益 | ××× | |  |  | 土地再評価差額金 | ××× | |  |  | **新株予約権** | **×××** | |  |  | **純資産合計** | **×××** | | **資産合計** | **×××** | **負債・純資産合計** | **×××** | |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  Public Notice of Financial Statements for the ○○th Fiscal Year  Summary of Non-consolidated Balance Sheet (As of MM DD, YYYY)  (Unit: million yen or billion yen)   |  |  |  |  | | --- | --- | --- | --- | | Description | Amount | Description | Amount | | **Current assets** | **×××** | **Current liabilities** | **×××** | | **Non-current assets** | **×××** | Provision for ○○ | ××× | | **Deferred assets** | **×××** | Other | ××× | |  |  | **Non-current liabilities** | **×××** | |  |  | Provision for ○○ | ××× | |  |  | Other | ××× | |  |  | **Total liabilities** | **×××** | |  |  | **Shareholders’ equity** | **×××** | |  |  | **Share capital** | **×××** | |  |  | **Capital surplus** | **×××** | |  |  | Legal capital surplus | ××× | |  |  | Other capital surplus | ××× | |  |  | **Retained earnings** | **×××** | |  |  | Legal retained earnings | ××× | |  |  | Other retained earnings | ××× | |  |  | **Treasury shares** | **(×××)** | |  |  | **Valuation and translation adjustments** | **×××** | |  |  | Valuation difference on available-for-sale securities | ××× | |  |  | Deferred gains or losses on hedges | ××× | |  |  | Revaluation reserve for land | ××× | |  |  | **Share acquisition rights** | **×××** | |  |  | **Total net assets** | **×××** | | **Total assets** | **×××** | **Total liabilities and net assets** | **×××** | |

**2-2.損益計算書の要旨**

**2-2. Summary of Non-consolidated Statement of Income**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  損益計算書の要旨  （自〇年○月○日　至〇年○月○日）  （単位　百万円または十億円）   |  |  | | --- | --- | | 科目 | 金額 | | 売上高 | ××× | | 売上原価 | ××× | | **売上総利益** | **×××** | | 販売費及び一般管理費 | ××× | | **営業利益** | **×××** | | 営業外収益 | ××× | | 営業外費用 | ××× | | **経常利益** | **×××** | | 特別利益 | ××× | | 特別損失 | ××× | | **税引前当期純利益** | **×××** | | 法人税、住民税及び事業税 | ××× | | 法人税等調整額 | ××× | | **当期純利益** | **×××** | |

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| [Example]  **Summary of Non-consolidated Statement of Income**  (MM DD, YYYY to MM DD, YYYY)  (Unit: million yen or billion yen)   |  |  | | --- | --- | | Description | Amount | | Net sales | ××× | | Cost of sales | ××× | | **Gross profit** | **×××** | | Selling, general and administrative expenses | ××× | | **Operating profit** | **×××** | | Non-operating income | ××× | | Non-operating expenses | ××× | | **Ordinary profit** | **×××** | | Extraordinary income | ××× | | Extraordinary losses | ××× | | **Profit before income taxes** | **×××** | | Income taxes - current | ××× | | Income taxes - deferred | ××× | | **Profit** | **×××** | |

**第２　大会社でない会社の貸借対照表の要旨（有報提出義務会社を除く）**

**Part 2. Summary of Non-consolidated Balance Sheet for Companies That Are Not Large Companies (Excluding Companies Obligated to Submit Securities Reports)**

**１.公開会社**

**1. Public Companies**

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| [記載例]  第○○期決算公告  貸借対照表（〇年○月○日現在）の要旨  （単位　百万円または十億円）   |  |  |  |  | | --- | --- | --- | --- | | 科目 | 金額 | 科目 | 金額 | | **流動資産** | **×××** | **流動負債** | **×××** | | 現金及び預金 | ××× | 支払手形及び買掛金 | ××× | | 受取手形及び売掛金 | ××× | 短期借入金 | ××× | | 棚卸資産 | ××× | 未払法人税等 | ××× | | その他 | ××× | ○○引当金 | ××× | | 貸倒引当金 | △××× | その他 | ××× | | **固定資産** | **×××** | **固定負債** | **×××** | | **有形固定資産** | **×××** | 長期借入金 | ××× | | 建物及び構築物 | ××× | ○○引当金 | ××× | | 土地 | ××× | その他 | ××× | | その他 | ××× | **負債合計** | **×××** | | **無形固定資産** | **×××** | **株主資本** | **×××** | | **投資その他の資産** | **×××** | **資本金** | **×××** | | 投資有価証券 | ××× | **資本剰余金** | **×××** | | その他 | ××× | 資本準備金 | ××× | | 貸倒引当金 | △××× | その他資本剰余金 | ××× | | **繰延資産** | **×××** | **利益剰余金** | **×××** | |  |  | 利益準備金 | ××× | |  |  | その他利益剰余金 | ××× | |  |  | （当期純利益） | (×××) | |  |  | **自己株式** | △**×××** | |  |  | **評価・換算差額等** | **×××** | |  |  | その他有価証券評価差額金 | ××× | |  |  | 繰延ヘッジ損益 | ××× | |  |  | 土地再評価差額金 | ××× | |  |  | **新株予約権** | **×××** | |  |  | **純資産合計** | **×××** | | **資産合計** | **×××** | **負債・純資産合計** | **×××** | |

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| [Example]  Public Notice of Financial Statements for the ○○th Fiscal Year  Summary of Non-consolidated Balance Sheet (As of MM DD, YYYY)  (Unit: million yen or billion yen)   |  |  |  |  | | --- | --- | --- | --- | | Description | Amount | Description | Amount | | **Current assets** | **×××** | **Current liabilities** | **×××** | | Cash and deposits | ××× | Notes and accounts payable - trade | ××× | | Notes and accounts receivable - trade | ××× | Short-term borrowings | ××× | | Inventories | ××× | Income taxes payable | ××× | | Other | ××× | Provision for ○○ | ××× | | Allowance for doubtful accounts | (×××) | Other | ××× | | **Non-current assets** | **×××** | **Non-current liabilities** | **×××** | | **Property, plant and equipment** | **×××** | Long-term borrowings | ××× | | Buildings and structures | ××× | Provision for ○○ | ××× | | Land | ××× | Other | ××× | | Other | ××× | **Total liabilities** | **×××** | | **Intangible assets** | **×××** | **Shareholders’ equity** | **×××** | | **Investments and other assets** | **×××** | **Share capital** | **×××** | | Investment securities | ××× | **Capital surplus** | **×××** | | Other | ××× | Legal capital surplus | ××× | | Allowance for doubtful accounts | (×××) | Other capital surplus | ××× | | **Deferred assets** | **×××** | **Retained earnings** | **×××** | |  |  | Legal retained earnings | ××× | |  |  | Other retained earnings | ××× | |  |  | [Profit] | [×××] | |  |  | **Treasury shares** | (**×××)** | |  |  | **Valuation and translation adjustments** | **×××** | |  |  | Valuation difference on available-for-sale securities | ××× | |  |  | Deferred gains or losses on hedges | ××× | |  |  | Revaluation reserve for land | ××× | |  |  | **Share acquisition rights** | **×××** | |  |  | **Total net assets** | **×××** | | **Total assets** | **×××** | **Total liabilities and net assets** | **×××** | |

**２.非公開会社**

**2. Private Companies**

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| [記載例]  第○○期決算公告  貸借対照表（〇年○月○日現在）の要旨  （単位　百万円または十億円）   |  |  |  |  | | --- | --- | --- | --- | | 科目 | 金額 | 科目 | 金額 | | **流動資産** | **×××** | **流動負債** | **×××** | | **固定資産** | **×××** | ○○引当金 | ××× | | **繰延資産** | **×××** | その他 | ××× | |  |  | **固定負債** | **×××** | |  |  | ○○引当金 | ××× | |  |  | その他 | ××× | |  |  | **負債合計** | **×××** | |  |  | **株主資本** | **×××** | |  |  | **資本金** | **×××** | |  |  | **資本剰余金** | **×××** | |  |  | 資本準備金 | ××× | |  |  | その他資本剰余金 | ××× | |  |  | **利益剰余金** | **×××** | |  |  | 利益準備金 | ××× | |  |  | その他利益剰余金 | ××× | |  |  | （当期純利益） | (×××) | |  |  | **自己株式** | **△×××** | |  |  | **評価・換算差額等** | **×××** | |  |  | その他有価証券評価差額金 | ××× | |  |  | 繰延ヘッジ損益 | ××× | |  |  | 土地再評価差額金 | ××× | |  |  | **新株予約権** | **×××** | |  |  | **純資産合計** | **×××** | | **資産合計** | **×××** | **負債・純資産合計** | **×××** | |

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| [Example]  Public Notice of Financial Statements for the ○○th Fiscal Year  Summary of Non-consolidated Balance Sheet (As of MM DD, YYYY)  (Unit: million yen or billion yen)   |  |  |  |  | | --- | --- | --- | --- | | Description | Amount | Description | Amount | | **Current assets** | **×××** | **Current liabilities** | **×××** | | **Non-current assets** | **×××** | Provision for ○○ | ××× | | **Deferred assets** | **×××** | Other | ××× | |  |  | **Non-current liabilities** | **×××** | |  |  | Provision for ○○ | ××× | |  |  | Other | ××× | |  |  | **Total liabilities** | **×××** | |  |  | **Shareholders’ equity** | **×××** | |  |  | **Share capital** | **×××** | |  |  | **Capital surplus** | **×××** | |  |  | Legal capital surplus | ××× | |  |  | Other capital surplus | ××× | |  |  | **Retained earnings** | **×××** | |  |  | Legal retained earnings | ××× | |  |  | Other retained earnings | ××× | |  |  | [Profit] | [×××] | |  |  | **Treasury shares** | **(×××)** | |  |  | **Valuation and translation adjustments** | **×××** | |  |  | Valuation difference on available-for-sale securities | ××× | |  |  | Deferred gains or losses on hedges | ××× | |  |  | Revaluation reserve for land | ××× | |  |  | **Share acquisition rights** | **×××** | |  |  | **Total net assets** | **×××** | | **Total assets** | **×××** | **Total liabilities and net assets** | **×××** | |

**Ⅶ．株主総会参考書類**

**VII. Reference Documents for the General Meeting of Shareholders**

**第１　一般的な議案**

**Part 1. General Proposals**

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| [記載例]  第１号議案　剰余金の処分の件  当期の期末配当につきましては、会社をとりまく環境が依然として厳しい折から、経営体質の改善と今後の事業展開等を勘案し、内部留保にも意を用い、次のとおりとさせていただきたいと存じます。内部留保金につきましては、企業価値向上のための投資等に活用し、将来の事業展開を通じて株主の皆様に還元させていただく所存です。  １．期末配当に関する事項  （１）配当財産の種類  　　　　金銭  （２）株主に対する配当財産の割当に関する事項及びその総額  当社普通株式１株につき金○円　総額○○○円  （３）剰余金の配当が効力を生じる日  ○年○月○日  ２．別途積立金の積立に関する事項  （１）増加する剰余金の項目及びその額  　　　　別途積立金　　　　　　　　　　　　　　○○○円  （２）減少する剰余金の項目及びその額  　　　　繰越利益剰余金　　　　　　　　　　　　○○○円 |

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| [Example]  Proposal 1: Appropriation of Surplus  For the fiscal year under review, in view of the continuing severity of the environment in which it operates, the Company proposes to pay the following year-end dividends, taking into consideration the improvement of the management structure and future business development, as well as its internal reserves. Internal reserves will be used for investments to enhance corporate value and will be redistributed to shareholders through future business development.  1. Matters concerning year-end dividends  (1) Type of dividend property  Cash  (2) Allotment of dividend property to shareholders and the total amount  ○ yen per common share of Company stock  Total amount: ○○○ yen  (3) Effective date of dividends of surplus  MM DD, YYYY  2. Matters concerning provision of general reserve  (1) Item and amount of surplus to increase  General reserve: ○○○ yen  (2) Item and amount of surplus to decrease  Retained earnings brought forward: ○○○ yen |

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| [記載例]  第２号議案　定款一部変更の件   1. 提案の理由 2. 変更の内容   (下線を付した部分は変更箇所を示します。)   |  |  | | --- | --- | | 現行定款 | 変更案 | |  |  | |

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| [Example]  Proposal 2: Partial Amendments to the Articles of Incorporation  1. Reasons for the proposal  2. Details of the amendments  (Amendments are underlined.)   |  |  | | --- | --- | | Current Articles of Incorporation | Proposed Amendments | |  |  | |

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| [記載例]  第３号議案　取締役○名選任の件  本総会終結の時をもって取締役○名が任期満了となりますので、取締役○名の選任をお願いするものであります。  その候補者は次のとおりであります。   |  |  |  |  | | --- | --- | --- | --- | | 候補者番号 | 氏　名  （生年月日） | 略歴、地位及び担当並びに重要な兼職の状況 | 所有する当社の株式数 | | １ |  | （略歴）  （地位及び担当）  （重要な兼職の状況） | ○○○株 | | ２ |  | （略歴）  （重要な兼職の状況） | ○○○株 | |

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| [Example]  Proposal 3: Election of ○ Directors  The terms of office of ○ Directors will expire at the conclusion of this Annual General Meeting of Shareholders. Accordingly, the Company proposes the election of ○ Directors.  The candidates are as follows:   |  |  |  |  | | --- | --- | --- | --- | | Candidate No. | Name  (Date of birth) | Career summary, positions, responsibilities and significant concurrent positions | Number of shares of the Company held | | 1 |  | (Career summary)  (Positions and responsibilities)  (Significant concurrent positions) | ○○○ shares | | 2 |  | (Career summary)  (Significant concurrent positions) | ○○○ shares | |

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| [記載例]  （注）取締役候補者のうち、○○氏は、当社の親会社である××株式会社の○○部門の部長を兼務しております。  取締役候補者のうち、××氏は、○年○月から同○年○月まで当社の親会社である△△株式会社の業務執行取締役（○○担当）でありました。 |

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| [Example]  (Note) Of the candidates for Director, ○○ concurrently serves as General Managers of ○○ Division at ×× Co., Ltd., the parent company of the Company. Of the candidates for Director, ×× was an Executive Director (in charge of ○○) at △△ Co., Ltd., the parent company of the Company, from MM DD, YYYY to M DD, YYYY. |

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| [記載例]  （注）○○氏は、現在、当社の社外取締役であり、当社は同氏との間で責任限度額を○円又は会社法第425条第１項に定める最低責任限度額のいずれか高い額とする責任限定契約を締結しております。同氏の再任が承認された場合、当社は同氏との間の上記責任限定契約を継続する予定であります。 |

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| [Example]  (Note) ○○ is currently an Outside Director of the Company, and the Company has entered into a liability limitation agreement with him to limit his liability to ○ yen or the minimum liability amount under Article 425, Paragraph 1 of the Companies Act, whichever is higher. If his reappointment is approved, the Company plans to continue the above liability limitation agreement with him. |

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| [記載例]  （注）○○氏は、現在、当社の取締役であり、当社は同氏との間で会社法第430条の2第1項に規定する補償契約を締結しております。当該補償契約では、同項第1号の費用および同項第2号の損失を法令の定める範囲内において当社が補償することとしており、同氏の再任が承認された場合、当社は同氏との間の上記補償契約を継続する予定であります。 |

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| [Example]  (Note) ○○ is currently a Director of the Company, and the Company has entered into an indemnity agreement with him under Article 430-2, Paragraph 1 of the Companies Act. Under this indemnity agreement, the Company shall indemnify him against the expenses under Item 1 and the losses under Item 2 of the same Paragraph to the extent specified by laws and regulations. If his reappointment is approved, the Company plans to continue the indemnity agreement with him. |

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| [記載例]  （注）○○氏は、現在、当社の取締役であり、当社は、同氏が被保険者に含まれる会社法第430条の3第1項に規定する役員等賠償責任保険契約を保険会社との間で締結しております。当該保険契約では、被保険者が会社の役員等の地位に基づき行った行為（不作為を含みます｡）に起因して損害賠償請求がなされたことにより、被保険者が被る損害賠償金や訴訟費用等が塡補されることとなり、被保険者の全ての保険料を当社が全額負担しておりますが、同氏の再任が承認された場合、同氏は引き続き当該保険契約の被保険者に含められることとなります。なお、当社は、当該保険契約を任期途中に同様の内容で更新することを予定しております。 |

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| [Example]  (Note) ○○ is currently a Director of the Company. The Company has entered into a directors and officers liability insurance agreement with an insurance company under which he is included as an insured person, under Article 430-3, Paragraph 1 of the Companies Act. This insurance agreement covers compensation for damages and litigation costs to be borne by the insured persons in the event of claims made against them for actions taken (or inaction) in their role as an officer of the Company. The Company bears the full amount of all insurance premiums for the insured persons. If his reappointment is approved, he will continue to be included in the insured persons under this insurance agreement. The Company plans to renew this insurance agreement with the same content during his term of office. |

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| [記載例]  （注）取締役候補者のうち、○○氏は、会社法施行規則第２条第３項第７号の社外取締役候補者であります。  ○○氏を社外取締役候補者とした理由は、同氏は長年にわたり××株式会社の経営に携り、その経歴を通じて培った経営の専門家としての経験・見識［、及び業務執行から独立した客観的な視点に基づく利益相反等を含む経営の監督とチェック機能、客観性の更なる向上への貢献］／［に基づき、独立した客観的な立場から、適切に会社の業績等の評価を行い、その評価を経営陣幹部の人事に適切に反映することなどにより、経営陣に対する実効性の高い監督を行うこと］を期待したためであります。同氏の選任が承認された場合、当社は同氏との間で責任限度額を○円又は会社法第425条第１項に定める最低責任限度額のいずれか高い額とする責任限定契約を締結する予定です。  （注）なお、○○氏が社外取締役として在任していた××社においては、同氏の在任中である○年○月に、○○工事に関して公正取引委員会より独占禁止法違反の排除勧告を受けました。同事実発生後、○○氏は、××のために設置された「△△委員会」の委員に就任し、同社の○○を事前にチェックする仕組みの明確化や、××に関する基準の導入とその確実な実施に尽力して参りました。 |

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| [Example]  (Note) Of the candidates for Director, ○○ is a candidate for Outside Director as under Article 2, Paragraph 3, Item 7 of the Regulation for Enforcement of the Companies Act. ○○ is nominated as a candidate for Outside Director as he has been engaged in the management of ×× Co., Ltd. for many years, and with the experience and insight as a management expert cultivated through his career, the Company expects that he will [contribute to the further improvement of the supervisory and checking functions and the objectivity of corporate management, including matters relating to conflicts of interest, from an objective viewpoint independent of business execution.] / [appropriately evaluate the performance of the Company from an independent and objective standpoint, and appropriately reflect this evaluation in the appointments of the senior management, thereby effectively supervising the management team.] If his election is approved, the Company plans to enter into a liability limitation agreement with him to limit his liability to ○ yen or the minimum liability amount under Article 425, Paragraph 1 of the Companies Act, whichever is higher.  (Note) Company ××, where ○○ served as Outside Director, received a recommendation under the provisions of Article 20 (Elimination measures against unfair trade practices) of the Act on Prohibition of Private Monopolization and Maintenance of Fair Trade from the Japan Fair Trade Commission for violating the act concerning the construction of ○○, when he was still in office in MM YYYY. After this incident, ○○ was appointed as a member of the △△ Committee, which was established for ××, and worked to clarify the mechanism to check the ○○ of the company in advance, and to introduce and ensure the proper implementation of the standards for ××. |

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| [記載例]  第４号議案　監査役○名選任の件  本総会終結の時をもって監査役全員が任期満了となりますので、監査役○名の選任をお願いするものであります。  本議案につきましては、監査役会の同意を得ております(監査役会設置会社の場合。単なる監査役設置会社の場合は、「監査役の過半数の同意を得ております。」となる)。  その候補者は次のとおりであります。 |

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| [Example]  Proposal 4: Election of ○ Audit & Supervisory Board Members  The terms of office of ○ Audit & Supervisory Board Members will expire at the conclusion of this year’s Annual General Meeting of Shareholders. Accordingly, the Company proposes the election of ○ Audit & Supervisory Board Members.  The Company has obtained approval for this proposal from the Audit & Supervisory Board (in the case of a company with an Audit & Supervisory Board. For a company with just Audit & Supervisory Board Members, “has obtained approval for this proposal from the majority of the Audit & Supervisory Board Members.”)  The candidates are as follows: |

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| [記載例]  第５号議案　補欠監査役○名選任の件  法令に定める監査役の員数を欠くことになる場合に備え、あらかじめ補欠監査役○名の選任をお願いするものであります。  なお、本議案につきましては、監査役会の同意を得ております(監査役会設置会社の場合。単なる監査役設置会社の場合は、「監査役の過半数の同意を得ております。」となる)。  その候補者は次のとおりであります。 |

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| [Example]  Proposal 5: Election of ○ Substitute Audit & Supervisory Board Members  To prepare for the event that the number of Audit & Supervisory Board Members falls below the number required by laws and regulations, the Company proposes the election of ○ Audit & Supervisory Board Members in advance.  The Company has obtained approval for this proposal from the Audit & Supervisory Board (in the case of a company with an Audit & Supervisory Board. For a company with just Audit & Supervisory Board Members, “has obtained approval for this proposal from the majority of the Audit & Supervisory Board Members.”)  The candidates are as follows: |

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| [記載例]  監査役が法令に定める員数を欠くことになる場合に備え、監査役Ａ氏の補欠監査役として○○○○氏を、社外監査役Ｂ氏及びＣ氏の補欠社外監査役として○○○○氏を選任することをお願いするものであります。 |

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| [Example]  To prepare for the case where the number of Audit & Supervisory Board Members falls below the number required by laws and regulations, the Company proposes the election of ○○○○ as a substitute Audit & Supervisory Board Member for Audit & Supervisory Board Member A and ○○○○ as a substitute Audit & Supervisory Board Member for Outside Audit & Supervisory Board Members B and C. |

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| [記載例]  なお、○○○○氏及び△△△△氏の選任をご承認いただいた場合の、監査役への就任の優先順位は、○○○○氏を第1順位、△△△△氏を第2順位といたします。 |

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| [Example]  If the election of ○○○○ and △△△ is approved, the order of precedence for appointment as an Audit & Supervisory Board Member will be ○○○○ first and △△△△ second. |

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| [記載例]  なお、○○○○氏の選任の効力につきましては、就任前に限り、監査役会の同意を得て、取締役会の決議により、その選任を取り消すことができるものとさせていただきます。 |

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| [Example]  The election of ○○○○ may be canceled by a resolution of the Board of Directors with the consent of the Audit & Supervisory Board provided that such cancellation is made before the assumption of office. |

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| [記載例：候補者が監査法人である場合]  第６号議案　会計監査人選任の件  会計監査人である○○監査法人は、本総会の終結の時をもって退任いたしますので、新たに××監査法人を会計監査人に選任することにつき、ご承認をお願いするものであります。  なお、監査役会 (監査役会設置会社の場合。単なる監査役設置会社の場合は、監査役となる。)が××監査法人を候補者とした理由は○○ためであります。  ××監査法人の主たる事務所及び沿革は次のとおりであります。  事務所　東京都○○区○○町○丁目○番○号  沿　革　○年　設立  ○年　××法人と提携 |

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| [Example: If the candidate is an audit corporation]  Proposal 6: Election of Accounting Auditor  The Accounting Auditor, ○○ Audit Corporation, will retire at the conclusion of this Annual General Meeting of Shareholders. Accordingly, the Company requests the approval of the election of ×× Audit Corporation as the new Accounting Auditor.  The Audit & Supervisory Board (in the case of a company with an Audit & Supervisory Board. For a company with just Audit & Supervisory Board Members, “The Audit & Supervisory Board Members.”) selected ×× Audit Corporation as the candidate because ○○.  The principal office and history of ×× Audit Corporation are as follows.  [Office] ○-○-○, ○○-machi, ○○-ku, Tokyo  [History] YYYY: ×× Audit Firm established  YYYY: Formed alliance with ×× |

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| [記載例]  第７号議案　取締役の報酬等の額改定の件  当社の取締役の報酬等の額は、○年○月○日開催の第○回(期)定時総会の決議で、「月額○円以内」となり今日に及んでいますが、当社と同業または同規模の国内企業を主なベンチマークとしつつ、多様で優秀な人材を確保するため有効な報酬水準とすべく、当社の財務状況と外部環境を考慮のうえ（注：この部分は各社の事情に応じた内容を記載いただくこととなります）、これを「年額○円以内（うち社外取締役●円以内）」、に改定いたしたいと存じます。  なお、当社における取締役の個人別の報酬等の内容に係る決定方針の内容の概要は事業報告○頁に記載のとおりであり、【その内容は、本議案をご承認いただいた場合の決定方針としても引き続き相当であると考えられることから、当該方針を変更することは予定しておりません。／本議案をご承認いただくことを条件に、その内容を○○と変更することを予定しております。】本議案は、取締役に対して付与する固定の金銭報酬に関する報酬枠を改定する議案であるところ、当該方針において定められた個人別の固定の金銭報酬に関する算定の基準、取締役報酬全体に対して占める割合の水準、付与対象となる取締役の人数水準などに照らした報酬枠として必要かつ合理的な内容となっており、相当であると判断しております。  また、取締役の報酬等の額には、従来どおり使用人兼務取締役の使用人分給与は含まないものといたしたいと存じます。  現在の取締役は○名（うち社外取締役○名）ですが、第○号議案が原案どおり承認可決されますと、取締役は●名（うち社外取締役●名）となります。 |

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| [Example]  Proposal 7: Revision of Amount of Remuneration for Directors  The amount of remuneration of the Company’s directors became “within ○ yen per month” with the resolution of the FY ○ annual general shareholders meeting held on MM DD, YYYY, and has remained unchanged until now. However, to make this an effective level to secure diverse and talented personnel, while mostly benchmarking domestic companies in the same industry or of the same scale, and considering the Company’s financial status and the external environment [note: the contents of this section should be stated in accordance with the conditions of each company], we would like to revise this to “within ○ yen per year” (within ○ yen per year for outside directors).  The outline of the policy on determination of the contents of the remuneration of the individual directors at the Company is stated on page ○ of the business report. [There are no plans to change said policy because the content is deemed still appropriate as a policy for determination in the case that this proposal is approved. / We plan to change the contents to ○○ with the approval of this proposal as a condition]. This proposal is a proposal to revise the remuneration ceiling regarding the fixed monetary remuneration granted to directors. Its contents are deemed necessary and rational as a remuneration ceiling in light of the calculation standards regarding the fixed monetary remuneration by individual, the level of the percentages in director remuneration overall, and the level of the number of directors granted remuneration prescribed in said policy.  The employee salary portion of the remuneration of employees concurrently serving as directors will not be included in the amount of remuneration of directors, as in the past.  The Company presently has ○ directors (including ○ outside directors), but if Proposal ○ is approved as drafted, the Company will have ● directors (including ● outside directors). |

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| [記載例]  第８号議案　監査等委員である取締役の報酬等の額改定の件  当社の監査等委員である取締役の報酬等の額は、○年○月○日開催の第○回(期)定時総会の決議で、「月額○円以内」となり今日に及んでいますが、当社と同業または同規模の国内企業を主なベンチマークとしつつ、監査等委員の職責が増大していることに鑑み、その職責にふさわしい報酬水準とすべく、当社の財務状況と外部環境を考慮のうえ（注：この部分は各社の事情に応じた内容を記載いただくこととなります）、これを「年額○円以内（うち社外取締役●円以内）」に改定いたしたいと存じます。  現在の監査等委員である取締役は○名（うち社外取締役○名）ですが、第○号議案が原案どおり承認可決されますと、監査等委員である取締役は●名（うち社外取締役●名）となります。 |

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| [Example]  Proposal 8: Revision of Amount of Remuneration for Directors who are Audit and Supervisory Committee Members  The amount of remuneration of the Company’s directors who are Audit and Supervisory Committee members became “within ○ yen per month” with the resolution of the FY ○ annual general shareholders meeting held on MM DD, YYYY, and has remained unchanged until now. Considering the increase in the duties of Audit and Supervisory Committee members, to make it a suitable level for these duties, while mostly benchmarking domestic companies in the same industry or of the same scale, and considering the Company’s financial status and the external environment [note: the contents of this section should be stated in accordance with the conditions of each company], we would like to revise this to “within ○ yen per year” (within ○ yen per year for outside directors).  The Company presently has ○ directors who are members of the Audit and Supervisory Committee (including ○ outside directors), but if Proposal ○ is approved as drafted, the Company will have ● directors who are members of the Audit and Supervisory Committee (including ● outside directors). |

第２　上記以外の議案についての記載方法

Part 2. Methods of Stating Proposals Other than Those Above

１．計算書類の承認に関する議案の場合

1. Case of Proposal Regarding Approval of Financial Statements

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| [記載例]  第○号議案　第○期（○年○月○日から○年○月○日まで）計算書類承認の件 |

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| [Example]  Proposal ○: Approval of the Financial Statements for FY ○ (from MM DD, YYYY to MM DD, YYYY) |

２．株主提案の場合

2. Case of Shareholder Proposal

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| [記載例]  　株主提案（第○号議案）　○○○○○○に関する件  　　　　　　(議案の要領は株主総会参考書類○頁に記載のとおりであります。) |

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| [Example]  Shareholder Proposal (Proposal ○) Matter Regarding ○○○○○○  (An outline of the proposal is as stated on page ○ of the shareholder meeting reference materials.) |

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| [記載例]  　本議案は第○号議案の対案ですので、第○号議案と本議案の双方に賛成されることのないよう、ご留意をお願い申し上げます。 |

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| [Example]  This proposal is an alternative proposal to Proposal ○, so please pay attention not to vote in agreement with both this proposal and Proposal ○. |

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| [記載例]  　本議案は第○号議案と相反する関係にあります。したがいまして、両議案に賛成する旨の議決権を行使された場合、当該議決権の行使は無効となりますのでご留意をお願い申し上げます。 |

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| [Example]  This proposal is in opposition to Proposal ○. Consequently, please note that in cases where voting rights are exercised in favor of both proposals, said exercise of voting rights will become invalid. |

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| [記載例]  株主3名から同一の趣旨の議案が出されており、その内容は次のとおりであります。 |

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| [Example]  A proposal with the same purport has been submitted by three shareholders; the contents are as follows. |

**３．その他の場合**

**3. Other Cases**

**Ⅷ　招集通知**

**VIII. Convocation Notice**

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| [記載例］  （証券コード　○○○○）  ○年○月○日  　株　主　各　位  東京都○○区○○ ○丁目○○番○○号  ○　○　○　○　株　式　会　社  取締役社長　○　○　○　○  第○回定時株主総会招集ご通知  拝啓　平素は格別のご高配を賜り厚く御礼申し上げます。  さて、当社第○回定時株主総会を下記により開催いたしますので、ご出席くださいますようご通知申しあげます。  なお、当日ご出席願えない場合は、インターネット又は書面により議決権を行使することができますので、お手数ながら後記のとおりインターネット上の当社ウェブサイト（https://www.○○○○）に掲載しております株主総会参考書類をご検討のうえ、○年○月○日（○曜日）午後○時までに議決権を行使してくださいますようお願い申しあげます。  [インターネットによる議決権の行使の場合]  当社指定の議決権行使ウェブサイト（https://www.○○○○）にアクセスしていただき、同封の議決権行使書用紙に表示された「議決権行使コード」及び「パスワード」をご利用のうえ、画面の案内にしたがって、議案に対する賛否をご入力ください。  インターネットによる議決権行使に際しましては、○頁の「インターネットによる議決権行使のご案内」をご確認くださいますようお願い申しあげます。  [書面による議決権行使の場合]  同封の議決権行使書用紙に議案に対する賛否をご表示のうえ、上記の行使期限までに到着するようご返送ください。  敬　具  記  １．日　　　 時　　○年○月○日（○曜日）　午前１０時  ２．場　　　 所　　東京都○○区○○ ○丁目○○番○○号  　　　　　　　　　　　当社本店  ３．目 的 事 項  報 告 事 項　　第○期（○年○月○日から○年○月○日まで）事業報告、計算書類、連結計算書類並びに会計監査人及び監査役会の連結計算書類監査結果報告の件  決 議 事 項  （会社提案）  第１号議案　　　剰余金の処分の件  第２号議案　　　定款一部変更の件  第３号議案　　　取締役○名選任の件  第４号議案　　　監査役○名選任の件  第５号議案　　　補欠監査役○名選任の件  第６号議案　　　会計監査人選任の件  第７号議案　　　取締役の報酬等の額改定の件  （株主提案）  第８号議案　　　取締役○名選任の件  ４．電子提供措置に関する事項  当社は、法令及び当社定款第○条の規定に基づき、株主総会資料につき、電子提供措置をとっております。電子提供措置に関する事項は以下のとおりです。  電子提供措置をとっている媒体のアドレス  （https://www.○○○○）  ５．その他（各社が定めた招集の決定事項を任意に記載することも考えられる）  以　上  ◎当日ご出席の際は、お手数ながら同封の議決権行使書用紙を会場受付にご提出くださいますようお願い申しあげます。 |
| ◎株主総会参考書類並びに事業報告、連結計算書類及び計算書類に修正が生じた場合は、インターネット上の当社ウェブサイト（https://www.○○○○）に掲載させていただきます。 |
| インターネットによる議決権行使のご案内  ＜　略　＞ |

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| [Example]  (Securities Code: ○○○○)  MM DD, YYYY  　To Shareholders:  ○-○○-○○, ○○, ○○-ku, Tokyo  ○○○○ Co., Ltd.  ○○○○, President and Director  NOTICE OF THE ○TH ANNUAL GENERAL MEETING OF SHAREHOLDERS  Dear Shareholders:  You are cordially invited to attend the ○th Annual General Meeting of Shareholders of ○○○○ Co., Ltd. (the “Company”). The meeting will be held for the purposes described below.  If you are unable to attend the meeting, you can exercise your voting rights via the Internet or in writing. Please review the Reference Documents for the General Meeting of Shareholders posted on the Company’s website (https://www.○○○○) as described below and exercise your voting rights by ○ p.m. on DAY, MM DD, YYYY.  [Exercising Voting Rights via the Internet]  Please access the website designated by the Company for exercising voting rights (https://www.○○○○), enter the “voting code” and “password” provided on the enclosed Voting Rights Exercise Form, and follow the instructions on the screen to indicate your approval or disapproval of the proposals.  When exercising your voting rights via the Internet, please refer to the “Guide to Exercising Voting Rights via the Internet” on page ○.  [Exercising Voting Rights in Writing]  Please indicate your vote for or against the proposals on the enclosed Voting Rights Exercise Form and return it so that it arrives by the above deadline.  1. Date and Time: DAY, MM DD, YYYY at 10 a.m.  2. Place: ○-○○-○○, ○○, ○○-ku, Tokyo  　　　　　　　　　　　Head Office of the Company  3. Meeting Agenda:  Matters to be reported: The Business Report, Non-consolidated Financial Statements, Consolidated Financial Statements for the Company’s ○th Fiscal Year (MM DD, YYYY to MM DD, YYYY) and results of audits by the Accounting Auditor and the Audit & Supervisory Board of the Consolidated Financial Statements  Proposals to be resolved:  (Company Proposals)  Proposal 1: Appropriation of Surplus  Proposal 2: Partial Amendments to the Articles of Incorporation  Proposal 3: Election of ○ Directors  Proposal 4: Election of ○ Audit & Supervisory Board Members  Proposal 5: Election of ○ Substitute Audit & Supervisory Board Members  Proposal 6: Election of Accounting Auditor  Proposal 7: Revision of Amount of Remuneration for Directors  (Shareholder Proposals)  Proposal 8: Election of ○ Directors  4. Matters Regarding Measures for Electronic Provision  The Company has taken measures for electronic provision of materials for the General Meeting of Shareholders, following the provisions of laws and regulations and Article ○ of the Company’s Articles of Incorporation. Matters regarding measures for electronic provision are as detailed below.  Address of the materials for which the measures for electronic provision are taken  (https://www.○○○○)  5. Other (Matters determined by each company may be listed here voluntarily)  End   * When attending the meeting, please submit the enclosed Voting Rights Exercise Form at the reception desk. |
| * Should the Reference Documents for the General Meeting of Shareholders, the Business Report, the Consolidated Financial Statements, and the Non-consolidated Financial Statements require revisions, the revised versions will be posted on the Company’s website (https://www.○○○○). |
| Guide to Exercising Voting Rights via the Internet  <Omitted> |

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| 代理人により議決権を行使される場合は、議決権を有する他の株主の方1名を代理人として委任する場合に限られます。ただし、当社所定の代理権を証明する書面のご提出が必要となります。 |

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| You may exercise your voting rights by proxy only in the case where the proxy is another shareholder with voting rights. The proxy will be required to present written proof of their right of proxy as specified by the Company. |

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| 議決権電子行使プラットフォームについてのご案内  　管理信託銀行等の名義株主様（常置代理人様を含みます｡）につきましては、株式会社東京証券取引所等により設立された合弁会社株式会社ＩＣＪが運営する議決権電子行使プラットフォームのご利用を事前に申し込まれた場合には、当社株主総会における電磁的方法による議決権行使の方法として、上記のインターネットによる議決権行使以外に、当該プラットフォームをご利用いただくことができます。 |

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| Guide to Using the Electronic Voting Platform  Nominal shareholders such as management trust banks (including standing proxy) who apply in advance to use the Electronic Voting Platform operated by ICJ, Inc., a joint venture led by Tokyo Stock Exchange, Inc., may use the platform as an electromagnetic method for exercising voting rights for the Company’s General Meeting of Shareholders, as an alternative to the method of exercising voting rights via the Internet described above. |

**Ⅸ　議決権行使書面**

**IX. Voting Rights Exercise Form**

Ａ 議決権行使書

Ｆ

(お願い等)

Ｃ(議案及び賛否)

Ｂ(本文)

E議決権行使期限

(株主の)　住所

　　　　　氏名　　　　　　　　　　　　(株主番号)

○○株式会社

D2(議決権数等)

Ｄ1議決権数　個

A. Voting Rights Exercise Form

F.

(Requests)

B. (Main text)

(Shareholder’s) Address

　　　　 Name (Shareholder number)

C. (Proposals and approval or disapproval)

○○ Co., Ltd.

E. Deadline for exercising voting rights

D1. Number of voting rights: XX

|  |
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| [記載例]  私は、○年○月○日開催の○○株式会社第○回(期)定時株主総会に付議される各議案に対し、右記(賛否を○印で表示)のとおり議決権を行使します。継続会又は延会となった場合にも上記により議決権を行使いたします。  　　　　　　　　　　　　　　　　　　　　　　　　　　　○年○月○日 |

D2. (Number of voting rights.)

**１．規格(大きさ)**

**1. Standard (Size)**

**２．タイトル(Ａ)**

**2. Title (A)**

**３．本文(Ｂ)**

**3. Main Text (B)**

|  |
| --- |
| [記載例]  私は、○年○月○日開催の○○株式会社第○回(期)定時株主総会に付議される各議案に対し、右記(賛否を○印で表示)のとおり議決権を行使します。継続会又は延会となった場合にも上記により議決権を行使いたします。  　　　　　　　　　　　　　　　　　　　　　　　　　　　○年○月○日 |

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| [Example]  I will exercise my voting rights for each proposal of the ○th Annual General Meeting of Shareholders of ○○ Co., Ltd. to be held on MM DD, YYYY as indicated on the right (approval or disapproval indicated with circle). I will exercise my voting rights as above even if the meeting is adjourned or postponed.  　　　　　　　　　　　　　　　　　　　　　　　　　　　MM DD, YYYY |

**４．議案及び賛否の表示方法(Ｃ)**

**4. Method for Indicating Approval or Disapproval of Proposals (C)**

**【株主提出議案がない場合】**

**[If there are no shareholder proposals]**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [記載例]  ＊ 以下の欄に賛否をご記入(○印で表示)ください。   |  |  |  | | --- | --- | --- | | 第1号議案 | 賛 | 否 | | 第2号議案 | 賛 | 否 |   (ご注意)  議案に対し賛否の表示をされないときは、会社提出議案につき賛成の表示があったものとして取り扱います。 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| [Example]  \* Please indicate your vote for or against the proposals (with a circle) in the following columns.   |  |  |  | | --- | --- | --- | | Proposal 1: | Approve | Disapprove | | Proposal 2: | Approve | Disapprove |   (Note)  If neither approval nor disapproval of a proposal is indicated, it shall be deemed a vote of approval. |

**【株主提出議案がある場合】**

**[If there are shareholder proposals]**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  ＊ 以下の欄に賛否をご記入(○印で表示)ください。   |  |  |  |  | | --- | --- | --- | --- | | 第1号議案 | 会社提出原案に対し | 賛 | 否 | | 第2号議案 | 会社提出原案に対し | 賛 | 否 | | 株主提出原案に対し | 賛 | 否 | | 第3号議案 | 株主提出原案に対し | 賛 | 否 |   (ご注意)  議案に対し賛否の表示をされないときは、会社提出原案につき賛成、株主提出原案に対し反対の表示があったものとして取り扱います。 |

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [Example]  \* Please indicate your vote for or against the proposals (with a circle) in the following columns.   |  |  |  |  | | --- | --- | --- | --- | | Proposal 1: | In regard to the Company proposal: | Approve | Disapprove | | Proposal 2: | In regard to the Company proposal: | Approve | Disapprove | | In regard to the shareholder proposal: | Approve | Disapprove | | Proposal 3: | In regard to the shareholder proposal: | Approve | Disapprove |   (Note)  If neither approval nor disapproval of a proposal is indicated, it shall be deemed a vote of approval for Company proposals and a vote of disapproval for shareholder proposals. |

**【株主提出議案がない場合】**

**[If there are no shareholder proposals]**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| [記載例]  ＊ 以下の欄に賛否をご記入(○印で表示)ください。   |  |  |  |  | | --- | --- | --- | --- | | 第○号議案 | 賛 | 否 | (ただし候補者のうち　　　　　　　を除く。) |   (ご注意)  (1) 議案に対し賛否の表示をされないときは、会社提出原案につき賛成の表示があったものとして取り扱います。  (2) 第○号議案の一部の候補者につき否とされる場合は、「賛」に○印を表示の上、当該候補者の番号(株主総会参考書類記載の候補者番号)を但書欄にご記入ください。 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| [Example]  \* Please indicate your vote for or against the proposals (with a circle) in the following columns.   |  |  |  |  | | --- | --- | --- | --- | | Proposal ○: | Approve | Disapprove | (Notwithstanding, this excludes the following candidates: .....) |   (Note)  (1) If neither approval nor disapproval of a proposal is indicated, it shall be deemed a vote of approval for Company proposals.  (2) If you disapprove of some candidates in Proposal ○, please put a circle in the Approval column and write the candidate number(s) (the candidate number indicated in the Reference Documents for the General Meeting of Shareholders) in the box provided. |

**【株主提出議案がある場合】**

**[If there are shareholder proposals]**

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| [記載例]  ＊ 以下の欄に賛否をご記入(○印で表示)ください。   |  |  |  |  | | --- | --- | --- | --- | | 第○号議案 | 会社提出原案に対し | 賛 | 否 | | (ただし候補者のうち　　　　　　を除く。) | | | | 株主提出原案に対し | 賛 | 否 | | (ただし候補者のうち　　　　　　を除く。) | | |   (ご注意)  (1) 議案に対し賛否の表示をされないときは、会社提出原案につき賛成、株主提出原案につき反対の表示があったものとして取り扱います。  (2) 第○号議案の一部の候補者につき否とされる場合は、「賛」に○印を表示の上、当該候補者の番号(株主総会参考書類記載の候補者番号)を但書欄にご記入ください。 |
| [Example]  \* Please indicate your vote for or against the proposals (with a circle) in the following columns.   |  |  |  |  | | --- | --- | --- | --- | | Proposal ○: | In regard to the Company proposal: | Approve | Disapprove | | (Notwithstanding, this excludes the following candidates: .....) | | | | In regard to the shareholder proposal: | Approve | Disapprove | | (Notwithstanding, this excludes the following candidates: .....) | | |   (Note)  (1) If neither approval nor disapproval of a proposal is indicated, it shall be deemed a vote of approval for Company proposals and a vote of disapproval for shareholder proposals.  (2) If you disapprove of some candidates in Proposal ○, please put a circle in the Approval column and write the candidate number(s) (the candidate number indicated in the Reference Documents for the General Meeting of Shareholders) in the box provided. |

**５．議決権数(Ｄ)**

**5. Number of Voting Rights (D)**

|  |
| --- |
| [記載例]  株主番号　　○○  議決権個数　　　　　　　　　　 170個    (基準日現在の所有株式数　　　17,030株) |

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| [Example]  Shareholder No. ○○  Number of voting rights: 170    (Number of shares held as of the record date: 17,030) |

**６．議決権行使期限等(Ｅ)**

**6. Deadline for Exercising Voting Rights (E)**

**７．お願い等(Ｆ)**

**7. Requests (F)**

**【電磁的方法による議決権行使を認めない場合】**

**[If the exercise of voting rights via electromagnetic means is not permitted]**

|  |
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| [記載例]  １. 株主総会にご出席の際には、この議決権行使書用紙を会場受付にご提出ください。  ２. 株主総会にご出席願えない場合は、この議決権行使書用紙に賛否を表示され、○年○月○日○時までに到着するようご返送ください。 |

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| [Example]  1. When attending the General Meeting of Shareholders, please submit this Voting Rights Exercise Form at the reception desk.  2. If you are unable to attend the General Meeting of Shareholders, please indicate your vote for or against each proposal on the Voting Rights Exercise Form and return it so that it arrives by ○○:○○ on MM DD, YYYY. |

**【電磁的方法による議決権行使を認める場合】**

**[If the exercise of voting rights via electromagnetic means is permitted]**

|  |
| --- |
| [記載例]  １. 株主総会にご出席の際には、この議決権行使書用紙を会場受付にご提出ください。  ２. 株主総会にご出席願えない場合は、次のいずれかの方法により、議決権を行使下さいますようお願い申し上げます。  　　(1) 郵送による方法  　　　　この議決権行使書用紙に賛否を表示され、○年○月○日○時までに到着するようご返送ください。  　　(2) インターネットによる方法  　　　① パソコンで「議決権行使サイト(https://www.○○○.○○)」にアクセスしてください。  　　　② 画面の案内にしたがって下記の議決権行使コード、議決権行使パスワードを入力してください。  　　　③ 画面の案内に従い、○年○月○日の○時までに議決権を行使してください。  ３．「２．」で株主様が郵送による方法とインターネットによる方法を重複して行使された場合には、インターネットによる方法の議決権行使を株主様の意思表示として取り扱います。  又は、  ３．「２．」で株主様が議決権行使を複数回された場合には、当社へ最後に到着したものを株主様の意思表示として取り扱います。  又は、  ３．「２．」で株主様がインターネットによる方法で複数回、議決権行使をされた場合には、当社へ最後に到着したものを有効な議決権行使として取り扱います。  ４．「２．」で株主様が郵送による方法とインターネットによる方法を重複して行使された場合には、当社へ後に到着したものを有効な議決権行使として取り扱います。ただし、両方が同日に到着した場合には、インターネットによる議決権行使を有効なものとして取り扱います。  　議決権行使コード　　　　○○○○  　議決権行使パスワード　　○○○○ |

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| [Example]  1. When attending the General Meeting of Shareholders, please submit this Voting Rights Exercise Form at the reception desk.  2. If you are unable to attend the General Meeting of Shareholders, you may exercise your voting rights by either of the following methods.  　　(1) By postal mail  　　　　Please indicate your vote for or against each proposal on the Voting Rights Exercise Form and return it so that it arrives by ○○:○○ on MM DD, YYYY.  　　(2) Via the Internet  　　　1) Please access the website for exercising voting rights (https://www.○○○.○○) on your computer.  　　　2) Please follow the on-screen instructions and enter the following voting rights exercise code and password.  　　　3) Please follow the on-screen instructions and exercise your voting rights by ○○:○○ on MM DD, YYYY.  3. If a shareholder exercises the voting rights by postal mail and via the Internet, the vote via the Internet shall be deemed to be the intention of the shareholder.  Or  3. If a shareholder exercises the voting rights more than once, the last vote to arrive at the Company shall be deemed to be the intention of the shareholder.  Or  3. If a shareholder exercises the voting rights more than once via the Internet, the last vote to arrive at the Company shall be deemed valid.  4. If a shareholder exercises the voting rights in duplicate by postal mail and via the Internet, the vote that arrives at the Company later shall be deemed valid. However, if both of them arrive on the same day, the voting rights exercised via the Internet shall be deemed valid.  　Voting rights exercise code: ○○○○  　Voting rights exercise password: ○○○○ |

**８．議決権行使書面の送付**

**8. Sending the Voting Rights Exercise Form**

**Ⅹ　監査報告**

**X. Audit Report**

**１．機関設計が「取締役会+監査役会+会計監査人」であり連結計算書類を作成する会社の監査役会の監査報告**

**1. Audit report of the Audit & Supervisory Board for a company whose organizational structure consists of a “Board of Directors + Audit & Supervisory Board + Accounting Auditor” and which prepares consolidated financial statements**

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| [記載例］  ○年○月○日  監査役会監査報告  ○○株式会社監査役会  監査役　○○  監査役　○○  監査役　○○  　第○期事業年度の事業報告、計算書類、これらの附属明細書、連結計算書類その他取締役の職務の執行の監査について、次のとおり報告します。  １　監査役及び監査役会の監査の方法及びその内容  　監査役会が監査方針、監査基準及び監査計画を定めた上で、各監査役が分担して、必要な調査を行い、その結果を監査役会で報告及び協議して、監査を実施しました。監査にあたっては、監査役室の職員を補助として使用し、内部監査部と連携して調査等を行いました。  具体的には、取締役会その他の重要な会議に出席し、重要な決裁文書や報告書を閲覧し、当社の取締役等及び会計監査人から、職務の執行状況等について定期的に報告を受け、また、随時説明を求めるとともに、海外拠点を含む事業所に赴き実地調査を行いました。  当社子会社についても、取締役等から報告を受け、説明を求め、また、実地調査を行いました。  会計監査人の職務の遂行が適正に実施されることを確保するための体制に関しては、会計監査人より監査に関する品質管理基準（平成17年10月28日企業会計審議会）等にしたがって整備している旨の通知を受けました。  なお、監査役○○は常勤監査役であり、監査役○○は社外監査役です。  ２　監査の結果  (1)　事業報告及びその附属明細書は法令及び定款に従い当社の状況を正しく表示しています。  (2)　取締役の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実はありません。  (3)　当社の業務の適正を確保するために必要な体制の整備等についての取締役会の決議の内容は相当であり、当該体制の運用状況につき指摘すべき事項はありません。  (4)　当社の財務及び事業の方針の決定を支配する者の在り方に関する基本方針の内容及び当社と当社の親会社等との間の取引にかかる事項等についても、指摘すべき事項はありません。  (5)　会計監査人○○監査法人の監査の方法及び結果は相当です。  ３　会計監査報告の内容となっていない重要な後発事象  ４　監査役○○の監査報告の内容  以上 |

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| [Example]  MM DD, YYYY  Audit Report of the Audit & Supervisory Board  Audit & Supervisory Board, ○○ Co., Ltd.  Audit & Supervisory Board Member ○○  Audit & Supervisory Board Member ○○  Audit & Supervisory Board Member ○○  We audited the Business Report, the Non-consolidated Financial Statements, their supplementary schedules, the Consolidated Financial Statements, and other execution of duties of the Directors for the ○th fiscal year and hereby report the results thereof as follows.  1. Method and Details of Audit by Audit & Supervisory Board Members and the Audit & Supervisory Board  The Audit & Supervisory Board established audit policies, audit standards, and audit plans. Each Audit & Supervisory Board Member conducted necessary investigations in their respective assignments and reported and discussed the results at meetings of the Audit & Supervisory Board to conduct the audit. In conducting the audit, investigations were carried out with the assistance of the staff of the Audit & Supervisory Board Office, and in cooperation with the internal audit department.  Specifically, we attended meetings of the Board of Directors and other important meetings, examined important approval documents and reports, received regular reports from the Company’s Directors and the Accounting Auditor on the status of their execution of duties, and requested explanations as needed, as well as conducted on-site investigations by visiting business sites, including overseas offices.  We also received reports from the Directors regarding the Company’s subsidiaries, sought explanations, and conducted on-site investigations.  We have been informed by the Accounting Auditor that it has prepared a system to ensure appropriate execution of its duties following the Standards for Quality Control of Audits (Business Accounting Council, October 28, 2005) and other guidelines.  Audit & Supervisory Board Member ○○ is a full-time Audit & Supervisory Board Member and Audit & Supervisory Board Member ○○ is an Outside Audit & Supervisory Board Member.  2. Results of Audit  (1) The Business Report and the supplementary schedules thereto fairly present the status of the Company following laws and regulations and the Articles of Incorporation.  (2) Concerning the execution of duties by Directors, there was no wrongful act or material fact in violating laws and regulations or the Articles of Incorporation.  (3) The resolutions of the Board of Directors to the establishment and maintenance of a system to ensure the appropriateness of the Company’s business are appropriate, and there are no matters to be pointed out regarding the status of operation of such system.  (4) There are no matters to be pointed out to the basic policy regarding persons who control the decisions on the Company’s financial and business policies and matters related to transactions between the Company and the Company’s parent company.  (5) The methods and results of the audit by the Accounting Auditor, ○○ Audit Corporation, are appropriate.  3. Significant Subsequent Events Not Included in the Accounting Audit Report  4. Audit Report of Audit & Supervisory Board Member ○○  End |

**２．機関設計が「取締役会+監査等委員会+会計監査人」であり連結計算書類を作成する会社**

**2. A company whose organizational structure consists of a “Board of Directors + Audit and Supervisory Committee + Accounting Auditor” and which prepares consolidated financial statements**

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| [記載例］  ○年○月○日  監査等委員会監査報告  ○○株式会社監査等委員会  監査等委員　○○  監査等委員　○○  監査等委員　○○  　第○期事業年度の事業報告、計算書類、これらの附属明細書、連結計算書類その他取締役の職務の執行の監査について、次のとおり報告します。  １　監査等委員会の監査の方法及びその内容  　当監査等委員会が監査方針、監査基準及び監査計画を定めた上で、各監査等委員が分担して、必要な調査を行い、その結果を監査等委員会で報告及び協議して、監査を実施しました。監査にあたっては、監査等委員会室の職員を補助として使用し、内部監査部と連携して調査等を行いました。  　具体的には、取締役会その他の重要な会議に出席し、重要な決裁文書や報告書を閲覧し、当社の取締役等及び会計監査人から、職務の執行状況等について定期的に報告を受け、また、随時説明を求めるとともに、海外拠点を含む事業所に赴き実地調査を行いました。  　当社子会社についても、取締役等から報告を受け、説明を求め、また、実地調査を行いました。  　会計監査人の職務の遂行が適正に実施されることを確保するための体制に関しては、会計監査人より監査に関する品質管理基準（平成17年10月28日企業会計審議会）等にしたがって整備している旨の通知を受けました。  　なお、監査等委員○○及び○○は社外取締役です。  ２　監査の結果  　(1)　事業報告及びその附属明細書は法令及び定款に従い当社の状況を正しく表示しています。  　(2)　取締役の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実はありません。  　(3)　当社の業務の適正を確保するために必要な体制の整備等についての取締役会の決議の内容は相当であり、当該体制の運用状況につき指摘すべき事項はありません。  　(4)　当社の財務及び事業の方針の決定を支配する者の在り方に関する基本方針の内容及び当社と当社の親会社等との間の取引にかかる事項等についても、指摘すべき事項はありません。  　(5)　会計監査人○○監査法人の監査の方法及び結果は相当です。  ３　会計監査報告の内容となっていない重要な後発事象  ４　監査等委員○○の意見  以上 |

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| [Example]  MM DD, YYYY  Audit Report of the Audit and Supervisory Committee  Audit and Supervisory Committee, ○○ Co., Ltd.  Audit and Supervisory Committee Member ○○  Audit and Supervisory Committee Member ○○  Audit and Supervisory Committee Member ○○  We audited the Business Report, the Non-consolidated Financial Statements, their supplementary schedules, the Consolidated Financial Statements, and other execution of duties of the Directors for the ○th fiscal year and hereby report the results thereof as follows.  1. Method and Details of Audit by the Audit and Supervisory Committee  The Audit and Supervisory Committee established audit policies, audit standards, and audit plans, and each Audit and Supervisory Committee Member conducted necessary investigations in their respective assignments and reported and discussed the results at meetings of the Audit and Supervisory Committee to conduct the audit. In conducting the audit, investigations were carried out with the assistance of the staff of the Office of the Audit and Supervisory Committee, and in cooperation with the internal audit department.  Specifically, we attended meetings of the Board of Directors and other important meetings, examined important approval documents and reports, received regular reports from the Company’s Directors and the Accounting Auditor on the status of their execution of duties, and requested explanations as needed, as well as conducted on-site investigations by visiting business sites, including overseas offices.  We also received reports from the Directors regarding the Company’s subsidiaries, sought explanations, and conducted on-site investigations.  We have been informed by the Accounting Auditor that it has prepared a system to ensure appropriate execution of its duties following the Standards for Quality Control of Audits (Business Accounting Council, October 28, 2005) and other guidelines.  Audit and Supervisory Committee Members ○○ and ○○are Outside Directors.  2. Results of Audit  　(1) The Business Report and the supplementary schedules thereto fairly present the status of the Company following laws and regulations and the Articles of Incorporation.  　(2) Concerning the execution of duties by Directors, there was no wrongful act or material fact in violating laws and regulations or the Articles of Incorporation.  　(3) The resolutions of the Board of Directors to the establishment and maintenance of a system to ensure the appropriateness of the Company’s business are appropriate, and there are no matters to be pointed out regarding the status of operation of such system.  　(4) There are no matters to be pointed out to the basic policy regarding persons who control the decisions on the Company’s financial and business policies and matters related to transactions between the Company and the Company’s parent company.  　(5) The methods and results of the audit by the Accounting Auditor, ○○ Audit Corporation, are appropriate.  3. Significant Subsequent Events Not Included in the Accounting Audit Report  4. Opinions of Audit and Supervisory Committee Member ○○  End |

**３．機関設計が「取締役会+監査委員会+会計監査人」であり連結計算書類を作成する会社**

**3. A company whose organizational structure consists of a “Board of Directors + Audit Committee + Accounting Auditor” and which prepares consolidated financial statements**

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| [記載例］  ○年○月○日  監査委員会監査報告  ○○株式会社監査委員会  監査委員　○○  監査委員　○○  監査委員　○○  第○期事業年度の事業報告、計算書類、これらの附属明細書、連結計算書類その他執行役等の職務の執行の監査について、次のとおり報告します。  １　監査委員会の監査の方法及びその内容  　当監査委員会が監査方針、監査基準及び監査計画を定めた上で、各監査委員が分担して、必要な調査を行い、その結果を監査委員会で報告及び協議して、監査を実施しました。監査にあたっては、監査委員会室の職員を補助として使用し、内部監査部と連携して調査等を行いました。  具体的には、取締役会その他の重要な会議に出席し、重要な決裁文書や報告書を閲覧し、当社の執行役等及び会計監査人から、職務の執行状況等について定期的に報告を受け、また、随時説明を求めるとともに、海外拠点を含む事業所に赴き実地調査を行いました。  当社子会社についても、執行役等から報告を受け、説明を求め、また、実地調査を行いました。  会計監査人の職務の遂行が適正に実施されることを確保するための体制に関しては、会計監査人より監査に関する品質管理基準（平成17年10月28日企業会計審議会）等にしたがって整備している旨の通知を受けました。  なお、監査委員○○及び○○は社外取締役です。  ２　監査の結果  (1)　事業報告及びその附属明細書は法令及び定款に従い当社の状況を正しく表示しています。  (2)　取締役及び執行役の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実はありません。  (3)　当社の業務の適正を確保するために必要な体制の整備等についての取締役会の決議の内容は相当であり、当該体制の運用状況につき指摘すべき事項はありません。  (4)　当社の財務及び事業の方針の決定を支配する者の在り方に関する基本方針の内容及び当社と当社の親会社等との間の取引にかかる事項等についても、指摘すべき事項はありません。  (5)　会計監査人○○監査法人の監査の方法及び結果は相当です。  ３　会計監査報告の内容となっていない重要な後発事象  ４　監査委員○○の意見  以上 |

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| [Example]  MM DD, YYYY  Audit Report of the Audit Committee  Audit Committee, ○○ Co., Ltd.  Audit Committee Member ○○  Audit Committee Member ○○  Audit Committee Member ○○  We audited the Business Report, the Non-consolidated Financial Statements, their supplementary schedules, the Consolidated Financial Statements, and other execution of duties of the Executive Officers for the ○th fiscal year and hereby report the results thereof as follows.  1. Method and Details of Audit by the Audit Committee  The Audit Committee established audit policies, audit standards, and audit plans, and each Audit Committee Member conducted necessary investigations in their respective assignments and reported and discussed the results at meetings of the Audit Committee to conduct the audit. In conducting the audit, investigations were carried out with the assistance of the staff of the Audit Committee Office, and in cooperation with the internal audit department.  Specifically, we attended meetings of the Board of Directors and other important meetings, examined important approval documents and reports, received regular reports from the Company’s Executive Officers and the Accounting Auditor on the status of their execution of duties, and requested explanations as needed, as well as conducted on-site investigations by visiting business sites, including overseas offices.  We also received reports from the Executive Officers regarding the Company’s subsidiaries, sought explanations, and conducted on-site investigations.  We have been informed by the Accounting Auditor that it has prepared a system to ensure appropriate execution of its duties following the Standards for Quality Control of Audits (Business Accounting Council, October 28, 2005) and other guidelines.  Audit Committee Members ○○ and ○○are Outside Directors.  2. Results of Audit  (1) The Business Report and the supplementary schedules thereto fairly present the status of the Company following laws and regulations and the Articles of Incorporation.  (2) Concerning the execution of duties by Directors and Executive Officers, there was no wrongful act or material fact in violating laws and regulations or the Articles of Incorporation.  (3) The resolutions of the Board of Directors to the establishment and maintenance of a system to ensure the appropriateness of the Company’s business are appropriate, and there are no matters to be pointed out regarding the status of operation of such system.  (4) There are no matters to be pointed out to the basic policy regarding persons who control the decisions on the Company’s financial and business policies and matters related to transactions between the Company and the Company’s parent company.  (5) The methods and results of the audit by the Accounting Auditor, ○○ Audit Corporation, are appropriate.  3. Significant Subsequent Events Not Included in the Accounting Audit Report  4. Opinions of Audit Committee Member ○○  End |

**４．機関設計が「取締役会+監査役」であり、監査役の監査の範囲を会計に関するものに限定しない会社**

**4. A company whose organizational structure consists of a “Board of Directors + Audit & Supervisory Board Members” and whose scope of audit by Audit & Supervisory Board Members is not limited to matters related to accounting**

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| [記載例］  ○年○月○日  監査役監査報告  ○○株式会社  監査役　○○  監査役　○○  第○期事業年度の事業報告、計算書類、これらの附属明細書その他取締役の職務執行の監査について、次のとおり報告します。  １　監査の方法及びその内容  監査役間の協議により、監査方針、監査基準及び監査計画を定めた上で、監査役○○は××の分野を中心に、監査役○○は△△の分野を中心に調査を行い、その結果を監査役間で協議して、監査を実施しました。監査にあたっては、総務部及び経理部の職員を補助として使用して調査等を行いました。  具体的には、取締役会その他の重要な会議に出席し、会計帳簿、会計書類、重要な決裁文書及び報告書を閲覧し、当社の取締役等から、職務の執行状況等について定期的に報告を受け、また、随時説明を求めるとともに、海外拠点を含む事業所に赴き実地調査を行いました。  ２　監査の結果  (1)　事業報告及びその附属明細書は法令及び定款に従い当社の状況を正しく表示しています。  (2)　取締役の職務の遂行に関し、不正の行為又は法令若しくは定款に違反する重大な事実はありません。  (3)　当社の業務の適正を確保するために必要な体制の整備等についての取締役会の決議の内容は相当であり、当該体制の運用状況につき指摘すべき事項はありません。  (4)　当社の財務及び事業の方針の決定を支配する者の在り方に関する基本方針の内容及び当社と当社の親会社等との間の取引にかかる事項等についても、指摘すべき事項はありません。  (5)　計算書類とその附属明細書は当社の財産及び損益の状況をすべての重要な点において適正に表示しています。  ３　追記情報  　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　以上 |

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| [Example]  MM DD, YYYY  Audit Report of the Audit & Supervisory Board Members  ○○ Co., Ltd.  Audit & Supervisory Board Member ○○  Audit & Supervisory Board Member ○○  We audited the Business Report, the Non-consolidated Financial Statements, their supplementary schedules, and other execution of duties of the Directors for the ○th fiscal year and hereby report the results thereof as follows.  1. Method and Details of Audit  Audit policies, audit standards, and audit plans were established through discussions among the Audit & Supervisory Board Members. Audit & Supervisory Board Member ○○ conducted investigations mainly in the field of ××, while Audit & Supervisory Board Member ○○ conducted investigations mainly in the field of △△, and the results were discussed among the Audit & Supervisory Board Members to conduct the audit. In conducting the audit, investigations were carried out with the assistance of the staff of the General Affairs Department and the Accounting Department.  Specifically, we attended meetings of the Board of Directors and other important meetings, examined accounting records, accounting documents, important approval documents, and reports, received regular reports from the Company’s Directors on the status of their execution of duties, and requested explanations as needed, as well as conducted on-site investigations by visiting business sites, including overseas offices.  2. Results of Audit  (1) The Business Report and the supplementary schedules thereto fairly present the status of the Company following laws and regulations and the Articles of Incorporation.  (2) Concerning the execution of duties by Directors, there was no wrongful act or material fact in violating laws and regulations or the Articles of Incorporation.  (3) The resolutions of the Board of Directors to the establishment and maintenance of a system to ensure the appropriateness of the Company’s business are appropriate, and there are no matters to be pointed out regarding the status of operation of such system.  (4) There are no matters to be pointed out to the basic policy regarding persons who control the decisions on the Company’s financial and business policies and matters related to transactions between the Company and the Company’s parent company.  (5) The Non-consolidated Financial Statements and the supplementary schedules thereto present fairly, in all material respects, the Company’s assets and income.  3. Additional Information  　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　End |

**５．機関設計が「取締役+監査役」であり、監査役の監査の範囲を会計に関するものに限定する会社**

**5. A company whose organizational structure consists of a “Board of Directors + Audit & Supervisory Board Members” and whose audit scope by Audit & Supervisory Board Members is limited to matters related to accounting**

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| [記載例］  ○年○月○日  監査役監査報告  ○○株式会社  監査役　○○  第○期事業年度の計算書類とその附属明細書の監査について、次のとおり報告します。なお、当社では、監査役の監査の範囲を会計に関するものに限定する旨の定款の定めがあり、監査役は事業報告を監査する権限がありません。  １　監査の方法及びその内容  会計帳簿その他会計に関する重要な文書を閲覧し、当社の取締役から、会計に関する職務の執行状況等について定期的に報告を受け、また、随時説明を求めました。  ２　監査の結果  　計算書類とその附属明細書は当社の財産及び損益の状況をすべての重要な点において適正に表示しています。  ３　追記情報  　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　以上 |

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| [Example]  MM DD, YYYY  Audit Report of the Audit & Supervisory Board Members  ○○ Co., Ltd.  Audit & Supervisory Board Member ○○  We audited the Non-consolidated Financial Statements and the supplementary schedules thereto for the ○th fiscal year and hereby report the results thereof as follows. The Company's Articles of Incorporation stipulate that the scope of audits by the Audit & Supervisory Board Members shall be limited to accounting matters, and the Audit & Supervisory Board Members are thus not authorized to audit the Business Report.  1. Method and Details of Audit  The Audit & Supervisory Board Members examined accounting records and other important documents related to accounting, received regular reports from the Company's Directors on the status of their execution of duties related to accounting, and requested explanations as needed.  2. Results of Audit  The Non-consolidated Financial Statements and the supplementary schedules thereto present fairly, in all material respects, the Company's assets and income.  3. Additional Information  　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　　End |

以　上

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