

**(1) Generals**

#	Item name	(CON)	(NC)	Unit	Decimal	Note
1	Toyokeizai company code	○	○	-		10-digit company identification code defined by Toyokeizai.
2	Securities code	○	○	-		4-digit code defined by the Securities Identification Code Committee. * Refer to "Code List", because there is own code defined by Toyokeizai for rows of industry average.
3	Company name	○	○	-		
4	Industry type code	○	○	-		4-digit code defined by the Securities Identification Code Committee. * Refer to "Code List".
5	Industry type name	○	○	-		Industry type name corresponding to #4.
6	Accounting standard	○	○	-		Flag of accounting standard. 0: Japan-GAAP 1: US-GAAP 2: IFRS
7	Fiscal period end	○	○	-		YYYYMM format. Year and month of fiscal period end.
8	Consolidated flag	○	○	-		0: Non-consolidated 1: Consolidated
9	Fiscal period flag	○	○	-		0: 2nd quarter (Interim) 1: Annual 2: 1st quarter 3: 3rd quarter * But "1" is set to all.
10	Fiscal period start date	○	○	-		YYYYMMDD format.
11	Fiscal period end date	○	○	-		YYYYMMDD format.
12	No. of months in a Fiscal Period	○	○	months		
13	Current assets	○	○			
14	Liquid assets	○	○			
15	>Cash and deposits	○	○			Breakdown of #14
16	>Notes and accounts receivable trade	○	○			Breakdown of #14
17	>Securities	○	○			Breakdown of #14
18	Inventories	○	○			
19	Other current assets	○	○			
20	(-) Allowance for doubtful accounts CA	○	○			
21	Fixed assets	○	○			
22	Tangible fixed assets	○	○			
23	Intangible fixed assets	○	○			
24	>Goodwill	○	○			Breakdown of #23
25	Investments and other assets	○	○			

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26	>Investment securities	○	○			Breakdown of #25
27	>(-) Allowance for doubtful accounts IOA	○	○			Breakdown of #25 Including Reserve for investment loss.
28	Other assets	○	○			
29	Total assets	○	○			
30	Current liabilities	○	○			
31	>Notes and accounts payable trade	○	○			Breakdown of #30
32	>Short-term loans	○	○			Breakdown of #30 Including Commercial paper.
33	>Current portion of long-term loans and bonds	○	○			Breakdown of #30
34	Noncurrent liabilities	○	○			
35	>Bonds	○	○			Breakdown of #34
36	>Long-term loans	○	○			Breakdown of #34
37	>Negative goodwill	○				Breakdown of #34
38	Other liabilities	○	○			
39	Total liabilities	○	○			
40	(OAS) Minority Interests BS	○				Not recorded from May 2006 period in Japan-GAAP.
41	Capital stock	○	○			
42	Capital surplus	○	○			
43	Deposit for subscriptions to shares and treasury stocks	○	○			
44	Retained earnings	○	○			<#45+#46>
45	Legal earned reserve	○	○			
46	Other retained earnings	○	○			
47	(-) Treasury stocks	○	○			
48	Shareholders' equity NA	○	○			<#41+#42+#43+#44+#47> This item is a part of "Total net assets" (#53), disclosed from May 2006 period.
49	Valuation, translation adjustments and others	○	○			Including Other comprehensive income.
50	Share subscription rights	○	○			This item is a part of "Total net assets" (#53), disclosed from May 2006 period.
51	Minority interests NA	○				This item is a part of "Total net assets" (#53), disclosed from May 2006 period.
52	Shareholders' equity	○	○			This item has not been disclosed from May 2006 period in Japan-GAAP, but calculated value (#53-#50-#51) has been recorded.
53	Total net assets	○	○			<#48+#49+#50+#51> Recorded from May 2006 period.

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54	Sales	<input type="radio"/>	<input type="radio"/>			
55	Cost of sales	<input type="radio"/>	<input type="radio"/>			
56	Gross profit	<input type="radio"/>	<input type="radio"/>			
57	Selling, general and administrative expenses	<input type="radio"/>	<input type="radio"/>			
58	>Advertising expenses	<input type="radio"/>	<input type="radio"/>			Breakdown of #57
59	>Personal expenses	<input type="radio"/>	<input type="radio"/>			Breakdown of #57
60	Operating income	<input type="radio"/>	<input type="radio"/>			
61	Non-operating income	<input type="radio"/>	<input type="radio"/>			
62	>Interest income	<input type="radio"/>	<input type="radio"/>			Breakdown of #61
63	>Dividends income	<input type="radio"/>	<input type="radio"/>			Breakdown of #61
64	Non-operating expenses	<input type="radio"/>	<input type="radio"/>			
65	>Interest expenses and discounts	<input type="radio"/>	<input type="radio"/>			Breakdown of #64
66	Ordinary income	<input type="radio"/>	<input type="radio"/>			
67	Extraordinary income	<input type="radio"/>	<input type="radio"/>			
68	Extraordinary loss	<input type="radio"/>	<input type="radio"/>			
69	Income before income taxes	<input type="radio"/>	<input type="radio"/>			
70	Income taxes	<input type="radio"/>	<input type="radio"/>			
71	Income taxes (Current)	<input type="radio"/>	<input type="radio"/>			
72	Income taxes (Deferred)	<input type="radio"/>	<input type="radio"/>			
73	Other adjustments (After income taxes)	<input type="radio"/>	<input type="radio"/>			
74	Net income	<input type="radio"/>	<input type="radio"/>			
75	Comprehensive income	<input type="radio"/>	<input type="radio"/>			
76	Total cash dividends	<input type="radio"/>	<input type="radio"/>			(CON) Not recorded from May 2006 period.
77	(OAS) Directors' bonuses	<input type="radio"/>	<input type="radio"/>			Not recorded from May 2006 period.
78	(OAS) Unappropriated retained earnings to be carried forward	<input type="radio"/>	<input type="radio"/>			Not recorded from May 2006 period.
79	Cash flows from operating activities	<input type="radio"/>	<input type="radio"/>			
80	>Interest paid OCF	<input type="radio"/>	<input type="radio"/>			Breakdown of #79
81	>Income and other taxes paid OCF	<input type="radio"/>	<input type="radio"/>			Breakdown of #79
82	Cash flows from investing activities	<input type="radio"/>	<input type="radio"/>			
83	Cash flows from financing activities	<input type="radio"/>	<input type="radio"/>			

#	Item name	(CON)	(NC)	Unit	Decimal	Note
84	Cash and cash equivalents (EOY)	<input type="radio"/>	<input type="radio"/>			
85	Raw materials costs CR		<input type="radio"/>			
86	Labor costs CR		<input type="radio"/>			
87	Other costs CR		<input type="radio"/>			
88	Manufacturing cost of finished goods		<input type="radio"/>			
89	Discounted and endorsed notes receivables	<input type="radio"/>	<input type="radio"/>			
90	Contingent liabilities	<input type="radio"/>	<input type="radio"/>			
91	Accumulated depreciation and amortization	<input type="radio"/>	<input type="radio"/>			
92	Depreciation and amortization	<input type="radio"/>	<input type="radio"/>			
93	Capital expenditures	<input type="radio"/>	<input type="radio"/>			
94	Research and development costs	<input type="radio"/>	<input type="radio"/>			
95	Market capitalization		<input type="radio"/>			Stock price x No. of shares outstanding at end of fiscal year.
96	Business income	<input type="radio"/>	<input type="radio"/>			(CON) Operating income + Interest income + Dividends income + Equity in earnings/losses of affiliated companies (NC) Operating income + Interest income + Dividends income
97	Income before depreciation and amortization	<input type="radio"/>	<input type="radio"/>			Operating income + Depreciation and amortization * Not recorded if depreciation and amortization is not disclosed.
98	Interest-bearing debt	<input type="radio"/>	<input type="radio"/>			Short-term loans + Commercial paper + Current portion long-term loans and bonds + Employee deposits + bonds + Long-term loans + Discounted and endorsed notes receivables
99	Finance costs	<input type="radio"/>	<input type="radio"/>			Interest expenses and discounts + Amortization of bond issue expenses
100	Foreign exchange gain/loss	<input type="radio"/>	<input type="radio"/>			Foreign exchange gain (Non-operating income and Extraordinary income) - Foreign exchange loss (Non-operating expenses and Extraordinary loss)
101	Equity in earnings/losses of affiliated companies	<input type="radio"/>	<input type="radio"/>			
102	No. of consolidated companies	<input type="radio"/>		companies		
103	No. of companies accounted for by the equity method	<input type="radio"/>		companies		
104	Holding company flag		<input type="radio"/>	-		1: Holding company * Holding company is not included in calculation of industry average.
105	Par value		<input type="radio"/>	yen		0: No per value * From Oct. 2001, "0" is set to all.
106	No. of share unit		<input type="radio"/>	shares		

#	Item name	(CON)	(NC)	Unit	Decimal	Note
107	Weighted-average no. of shares outstanding	○	○	shares		
108	No. of shares outstanding (EOY)	○	○	shares		
109	No. of treasury stocks (EOY)	○	○	shares		
110	No. of employees (EOY)	○	○	people		
111	Average age of employees		○	age	1	
112	Average annual salary		○	yen		
113	Earnings per share	○	○	yen	2	
114	Diluted earnings per share	○	○	yen	2	
115	Net assets per share	○	○	yen	2	
116	Full-term dividends per share		○	yen	3	
117	Cash flows from operating activities per share	○	○	yen	2	Cash flows from operating activities / Average no. of shares outstanding
118	(YOY) Total assets	○	○	%	2	(Total assets (CUR) / Total assets (PRE) - 1) x 100
119	(YOY) Tangible fixed assets	○	○	%	2	(Tangible fixed assets (CUR) / Tangible fixed assets (PRE) - 1) x 100
120	(YOY) Trade receivables	○	○	%	2	(Trade receivables (CUR) / Trade receivables (PRE) - 1) x 100 * "Trade receivables" = Notes and accounts receivable trade + Discounted and endorsed notes receivables
121	(YOY) Inventories	○	○	%	2	(Inventories (CUR) / Inventories (PRE) - 1) x 100
122	(YOY) Trade payables	○	○	%	2	(Trade payables (CUR) / Trade payables (PRE) - 1) x 100 * "Trade payables" = Notes and accounts payable trade
123	(YOY) Interest-bearing debt	○	○	%	2	(Interest-bearing debt (CUR) / Interest-bearing debt (PRE) - 1) x 100
124	(YOY) Shareholders' equity	○	○	%	2	(Shareholders' equity (CUR) / Shareholders' equity (PRE) - 1) x 100 * "Shareholders' equity" = #52 * Not recorded if either of the values is less than 0.
125	(YOY) Sales	○	○	%	2	(Sales (CUR) / Sales (PRE) - 1) x 100 * Not recorded if either of the no. of months in a fiscal period is not 12.
126	(YOY) Operating income	○	○	%	2	(Operating income (CUR) / Operating income (PRE) - 1) x 100 * Not recorded if either of the values is less than 0. * Not recorded if either of the no. of months in a fiscal period is not 12.
127	(YOY) Ordinary income	○	○	%	2	(Ordinary income (CUR) / Ordinary income (PRE) - 1) x 100 * Not recorded if either of the values is less than 0. * Not recorded if either of the no. of months in a fiscal period is not 12. * Calculated with "Income before income taxes" in case of US-GAAP and IFRS.

#	Item name	(CON)	(NC)	Unit	Decimal	Note
128	(YOY) Net income	○	○	%	2	$(\text{Net income (CUR)} / \text{Net income (PRE)} - 1) \times 100$ * Not recorded if either of the values is less than 0. * Not recorded if either of the no. of months in a fiscal period is not 12.
129	(YOY) Business income	○	○	%	2	$(\text{Business income (CUR)} / \text{Business income (PRE)} - 1) \times 100$ * Not recorded if either of the values is less than 0. * Not recorded if either of the no. of months in a fiscal period is not 12.
130	(YOY) OCF	○	○	%	2	$(\text{Cash flows from operating activities (CUR)} / \text{Cash flows from operating activities (PRE)} - 1) \times 100$ * Not recorded if either of the values is less than 0. * Not recorded if either of the no. of months in a fiscal period is not 12.
131	(YOY) Depreciation and amortization	○	○	%	2	$(\text{Depreciation and amortization (CUR)} / \text{Depreciation and amortization (PRE)} - 1) \times 100$ * Not recorded if either of the no. of months in a fiscal period is not 12.
132	(YOY) Employees	○	○	%	2	$(\text{No. of employees (CUR)} / \text{No. of employees (PRE)} - 1) \times 100$
133	Sustainable growth rate	○	○	%	2	$(\text{Net income (CUR)} - \text{Total cash dividends (CUR)} - \text{Directors' bonuses (CUR)}) / \text{Shareholders' equity (PRE)} \times 100$ * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity" is less than 0. * Not recorded from May 2006 period.
134	ROE (Operating income)	○	○	%	2	$\text{Operating income (CUR)} / \text{Shareholders' equity (AVG)} \times 100$ * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (AVG)" is less than 0. * Not recorded if "Shareholders' equity (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
135	ROE (Ordinary income)	○	○	%	2	$\text{Ordinary income (CUR)} / \text{Shareholders' equity (AVG)} \times 100$ * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (AVG)" is less than 0. * Not recorded if "Shareholders' equity (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12. * Calculated with "Income before income taxes" in case of US-GAAP and IFRS.
136	ROE (Net income)	○	○	%	2	$\text{Net income (CUR)} / \text{Shareholders' equity (AVG)} \times 100$ * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (AVG)" is less than 0. * Not recorded if "Shareholders' equity (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.

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137	ROE (Business income)	○	○	%	2	Business income (CUR) / Shareholders' equity (AVG) x 100 * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (AVG)" is less than 0. * Not recorded if "Shareholders' equity (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
138	ROE (Net income before minority interests)	○	○	%	2	Net income before minority interests (CUR) / Shareholders' equity (AVG) x 100 * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (AVG)" is less than 0. * Not recorded if "Shareholders' equity (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
139	Return on sales (Net income before minority interests)	○	○	%	2	Net income before minority interests (CUR) / Sales (CUR) x 100
140	Asset turnover ratio	○	○	times	2	Sales (CUR) / Total assets (AVG) * Not recorded if Total assets (PRE) is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
141	Financial leverage	○	○	times	2	Total assets (AVG) / Shareholders' equity (AVG) * Not recorded if "Shareholders' equity (AVG)" is less than 0. * Not recorded if either of the values is not available.
142	ROA (Operating income)	○	○	%	2	Operating income (CUR) / Total assets (AVG) x 100 * Not recorded if "Total assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
143	ROA (Ordinary income)	○	○	%	2	Ordinary income (CUR) / Total assets (AVG) x 100 * Not recorded if "Total assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12. * Calculated with "Income before income taxes" in case of US-GAAP and IFRS.
144	ROA (Net income)	○	○	%	2	Net income (CUR) / Total assets (AVG) x 100 * Not recorded if "Total assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
145	ROA (Business income)	○	○	%	2	Business income (CUR) / Total assets (AVG) x 100 * Not recorded if "Total assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
146	OCF to assets ratio	○	○	%	2	Cash flows from operating activities (CUR) / Total assets (AVG) x 100 * Not recorded if "Total assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
147	Tangible fixed asset turnover ratio	○	○	times	2	Sales (CUR) / Tangible fixed assets (AVG) * Not recorded if "Tangible fixed assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR)

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						is not 12.
148	Inventory turnover period	○	○	months	2	Inventories (AVG) / (Sales (CUR) / No. of months in a fiscal period (CUR)) * Not recorded if "Inventories (PRE)" is not available.
149	Trade receivables turnover period	○	○	months	2	Trade receivables (CUR) / (Sales (CUR) / No. of months in a fiscal period (CUR)) * "Trade receivables" = Notes and accounts receivable trade + Discounted and endorsed notes receivables
150	Trade payables turnover period	○	○	months	2	(Trade payables (CUR) / (Sales (CUR) / No. of months in a fiscal period (CUR)) * "Trade payables" = Notes and accounts payable trade
151	Gross profit ratio	○	○	%	2	Gross profit (CUR) / Sales (CUR) x 100
152	Operating income to sales ratio	○	○	%	2	Operating income (CUR) / Sales (CUR) x 100
153	Ordinary income to sales ratio	○	○	%	2	Ordinary income (CUR) / Sales (CUR) x 100 * Calculated with "Income before income taxes" in case of US-GAAP and IFRS.
154	Business income to sales ratio	○	○	%	2	Business income (CUR) / Sales (CUR) x 100
155	Finance costs to sales ratio	○	○	%	2	Finance cost (CUR) / Sales (CUR) x 100
156	Yield on financial and investment assets	○	○	%	2	Investment income (CUR) / Investment assets (AVG) x 100 * "Investment income" = Interest income + dividends income * "Investment assets" = Cash and deposits + Securities + Short-term loans + Investment securities + Investment capital + investment bonds + Long-term loans + Long-term deposits * Not recorded if "Investment assets (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
157	Interest rate	○	○	%	2	Finance costs (CUR) / Interest-bearing debt (AVG) x 100 * Not recorded if "Interest-bearing debt (PRE)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12.
158	Interest-bearing debt ratio	○	○	%	2	Interest-bearing debt (CUR) / (Total assets (CUR) + Discounted and endorsed notes receivables (CUR)) x 100
159	Interest coverage	○	○	times	2	Business income (CUR) / Finance costs (CUR) * Not recorded if "Business income (CUR)" is less than 0.
160	Current ratio	○	○	%	2	Current assets (CUR) / Current liabilities (CUR) x 100
161	Quick ratio	○	○	%	2	Liquid assets (CUR) / Current liabilities (CUR) x 100
162	Short-term liquidity ratio	○	○	months	2	(Cash and deposits (CUR) + Securities (CUR)) / (Sales (CUR) / No. of months in a fiscal period (CUR)) x 100



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163	Fixed ratio	○	○	%	2	Fixed assets (CUR) / Shareholders' equity (CUR) x 100 * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (CUR)" is less than 0.
164	Debt to Equity ratio	○	○	%	2	Liabilities (CUR) / Shareholders' equity (CUR) x 100 * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (CUR)" is less than 0.
165	Equity ratio	○	○	%	2	Shareholders' equity (CUR) / Total assets (CUR) x 100 * "Shareholders' equity" = #52 * Not recorded if "Shareholders' equity (CUR)" is less than 0.
166	Current income to current expenses ratio	○	○	%	2	Current income / Current expenses x 100 * "Current income" = Sales (CUR) + Non operating income (CUR) - Increase of trade receivables - Increase of Advances received and deferred income - Increase of accounts receivables and accrued income * "Current expenses" = Cost of sales (CUR) - Adjustments of sales (CUR) + Selling, general and administrative expenses (CUR) + Non operating expenses (CUR) - Increase of trade payables + Increase of inventories + Increase of advance payments and prepaid expenses - Increase of account payables and accrued expenses - Increase of allowance for doubtful accounts - Increase of other allowance - Depreciation and amortization (CUR) * Not recorded if "Depreciation and amortization (CUR)" is not available. * Not recorded if no. of months in a fiscal period (CUR) is not 12. * Not recorded if PRE value is not available.
167	Added value	○	○			Total personal expenses (CUR) + Finance costs (CUR) + Rental expenses (CUR) + Taxes and dues (CUR) + Patent expenses (CUR) + Income taxes (CUR) + Depreciation and amortization (CUR) + Net income (CUR) * Not recorded if "Depreciation and amortization (CUR)" is not available. * Not recorded if "Personal expenses (CUR)" is not available.
168	Added value to sales ratio	○	○	%	2	Added value (CUR) / Sales (CUR) x 100
169	Added value per head	○	○	1000 yen		Added value (CUR) / No. of employees (AVG) * Calculated with "No. of employees (CUR)" if "No. of employees (PRE)" is not available.
170	Labor equipment ratio	○	○	1000 yen		Operating tangible fixed assets (AVG) / No. of employees (AVG) * "Operating tangible fixed assets" = Tangible fixed assets - Construction in progress * Not recorded if either of the "PRE" values is not available.
171	Productivity of equipment	○	○	%	2	Added value / Operating tangible fixed assets (AVG) x 100 * Not recorded if "Operating tangible fixed assets (PRE)" is not available.
172	Sales per head	○	○	1000 yen		Sales (CUR) / No. of employees (AVG) * Calculated with "No. of employees (CUR)" if "No. of employees (PRE)" is not available.

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173	Operating income per head	<input type="radio"/>	<input type="radio"/>	1000 yen		Operating income (CUR) / No. of employees (AVG) * Calculated with "No. of employees (CUR)" if "No. of employees (PRE)" is not available.
174	Ordinary income per head	<input type="radio"/>	<input type="radio"/>	1000 yen		Ordinary income (CUR) / No. of employees (AVG) * Calculated with "No. of employees (CUR)" if "No. of employees (PRE)" is not available. * Calculated with "Income before income taxes" in case of US-GAAP and IFRS.
175	Net income per head	<input type="radio"/>	<input type="radio"/>	1000 yen		Net income (CUR) / No. of employees (AVG) * Calculated with "No. of employees (CUR)" if "No. of employees (PRE)" is not available.
176	Personal expenses per head	<input type="radio"/>	<input type="radio"/>	1000 yen		Total personal expenses (CUR) / No. of employees (AVG) * Calculated with "No. of employees (CUR)" if "No. of employees (PRE)" is not available.
177	Break-even point		<input type="radio"/>	%		Fixed expenses / (1 - Variable expenses ratio)
178	Variable expenses		<input type="radio"/>			Variable expenses in Cost of sales (*1) + Variable expenses in Selling, general and administrative expenses (*2) *1 = Cost of goods sold (CUR) (*a) + Variable expenses in Cost of finished goods sold (CUR) (*b) *a = Cost of sales (CUR) - Manufacturing cost of finished goods (CUR) *b = Manufacturing cost of finished goods (CUR) x (Row materials costs (CUR) / Manufacturing cost of finished goods (CUR)) *2 = Packing, storage and transportation expenses (CUR) + Sales commission (CUR) + Sales promotion expenses (CUR) + Patent expenses (CUR) + Allowance for doubtful accounts (CUR) + Taxes and dues (CUR)
179	Fixed expenses		<input type="radio"/>			Cost of sales (CUR) + Adjustments of sales (CUR) + Selling, general and administrative expenses (CUR) - Variable expenses
180	Variable expenses ratio		<input type="radio"/>	%	2	Variable expenses / Sales (CUR) x 100
181	Break-even point ratio		<input type="radio"/>	%	2	Breakeven point / Sales (CUR) x 100
182	Margin of safety ratio		<input type="radio"/>	%	2	(1 - Break-even point / Sales (CUR)) x 100
183	Contribution margin ratio		<input type="radio"/>	%	2	(1 - Variable expenses / Sales (CUR)) x 100
184	Dividend payout	<input type="radio"/>	<input type="radio"/>	%	2	Total cash dividends (CUR) / Net income (CUR) x 100 Not recorded if "Net income (CUR)" is less than 0.
185	(C/N) Total assets	<input type="radio"/>		times	2	Total assets (CUR)(CON) / Total assets (CUR)(NC)
186	(C/N) Stockholders' equity	<input type="radio"/>		times	2	Shareholders' equity (CUR)(CON) / Shareholders' equity (CUR)(NC) * "Shareholders' equity" = #52 * Not recorded if either of the values is less than 0.
187	(C/N) Sales	<input type="radio"/>		times	2	Sales (CUR)(CON) / Sales (CUR)(NC) * Not recorded if #12 is unmatched.
188	(C/N) Operating income	<input type="radio"/>		times	2	Operating income (CUR)(CON) / Operating income (CUR)(NC) * Not recorded if either of the values is less than 0. * Not recorded if #12 is unmatched.

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189	(C/N) Ordinary income	○		times	2	Ordinary income (CUR)(CON) / Ordinary income (CUR)(NC) * Not recorded if either of the values is less than 0. * Calculated with "Income before income taxes" in case of US-GAAP and IFRS * Not recorded if #12 is unmatched.
190	(C/N) Net income	○		times	2	Net income (CUR)(CON) / Net income (CUR)(NC) * Not recorded if either of the values is less than 0. * Not recorded if #12 is unmatched.
191	Overseas sales	○	○			