

FY2008
Survey of Trends in Business Activities of Foreign Affiliates
Notes for Completing the Survey Form

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Address for return of completed forms and enquires

Office for Survey of Trends in Business Activities of Foreign Affiliates
Enterprise Statistics Office, Research and Statistics Department,
Economic and Industrial Policy Bureau,
Ministry of Economy, Trade and Industry (METI)

Tel: 03-5775-3236

URL: (Japanese) <http://www.meti.go.jp/statistics/tyo/gaisikei/index.html>

(English) <http://www.meti.go.jp/english/statistics/tyo/gaisikei/index.html>

I. Survey Outline

1. Purpose of the survey

The purpose of this survey is to contribute to the promotion of future policy on industry and trade by ascertaining the business trends of foreign capital companies in Japan. This survey has been conducted every year since fiscal 1967.

2. Legal basis for the survey and protection of confidentiality

This survey is conducted by the Ministry of Economy, Trade and Industry as approved under Article 4 of the Statistical Reports Coordination Law. The confidentiality of information reported in response to the survey is protected under the Statistics Law. Therefore, the information cannot be used in connection with tax affairs or for any purpose other than statistics (Article 14 of the Statistics Law).

3. Scope of the survey

This survey covers companies that met the following conditions as of the end of fiscal 2007 (the end of March, 2008), or had satisfied them during fiscal 2006 (except finance & insurance and real estate businesses):

(1) A company in which more than one third of shares or holdings is owned by foreign investors (Case 1)

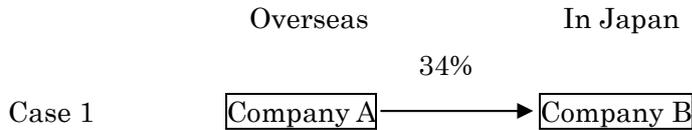
(2) A company, funded by a holding company in which more than one third of shares or holdings is owned by foreign investors, in which the total ratio of direct and indirect investments made by foreign investors is more than one third of the total shares (Cases 2 and 3)

* A holding company refers to a corporation whose purpose is not to practice business activities, but to control several other companies by owning shares of such companies, and is a corporation that is involved in planning the management of the overall group.

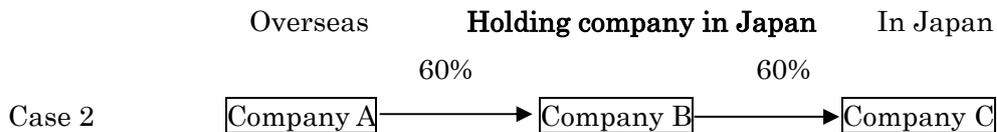
* Direct investment ratio means the ratio of a foreign investor's shares or holdings to the total capital or capitalization.

Indirect investment ratio means the ratio of investment in a holding company by foreign investors multiplied by the ratio of the holding company's investment in the company in question.

<Examples>

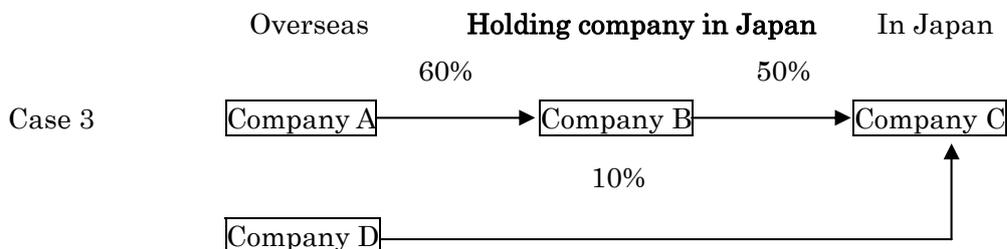


In this case, Company B is subject to the survey because the total ratio of investment in Company B made by Company A is more than one third.



In this case, in addition to Company B, Company C is also subject to the survey because the total investment ratio is more than one third as follows:

Ratio of investment in Company B by Company A (60%) x Ratio of investment in Company C by Company B (60%) = 36% (Indirect investment ratio)



In this case, Company C as well as Company B is subject to the survey because the total ratio of direct investment in Company C made by a foreign investor, Company D, (10%) and indirect investment, which is calculated: Ratio of investment by Company A in Company B (60%) x Ratio of investment by Company B in Company C (50%) = 30% (Indirect investment ratio), (10% + 30% = 40%) is more than one third.

4. Survey method

This is a written survey whereby survey forms are distributed to the subject companies from the Ministry of Economy, Trade and Industry and are then returned after being

completed by the respective companies. Survey staff from the Office for Survey of Trends in Business Activities of Foreign Affiliates may conduct telephone interviews, etc. for clarification.

5. Deadline for submission of completed forms

Please submit the completed forms by August 31, 2008, by posting them to METI using the enclosed envelope.

6. Publication of survey results

The results of this survey will be compiled by business sector and by area, and will be analyzed and published by the Enterprise Statistics Office of the Research and Statistics Department, Economic and Industrial Policy Bureau and the Trade and Investment Facilitation Division of the Trade and Economic Cooperation Bureau.

II. General Matters

1. Time and fiscal year of the survey

The time of this survey is as of March 31, 2008. Annual figures should be given for fiscal 2007.

(1) Full-year accounting terms

March 31, 2008, or the nearest accounting date prior to that, should be given as the end of fiscal 2007.

(2) Half-year accounting terms

March 31, 2008, or the nearest accounting date prior to that, should be given as the end of fiscal 2007, and annual results should be given as a total of the term in question and the previous term (total of first and second halves).

(3) Accounting term alterations

If annual results cannot be given due to changes in the accounting period, etc., please give details in accordance with your company's terms as appropriate.

A note to this effect should be given in the blank space.

2. Industrial classification

"Appendix I. Industrial Classification Code Table" is created in accordance with the Japanese Standard Industrial Classification. Please refer to and enter the corresponding business sector number and type of industry given in the "Appendix I. Industrial Classification Code Table."

When conducting business in two or more business sectors, write the relevant code for your main business in which you have the largest sales turnover.

3. National classification code

In the nationality column, refer to and enter the corresponding country code and name of region/country given in the "Appendix II. National Classification Code Table."

The term "country" may also include "regions."

4. Figures

(1) Figures should be rounded to the nearest full unit.

(2) Figures in each column should be justified to the right, with only one digit in each box.

(3) Negative figures should be preceded by the symbol Δ .

Example

			Δ	9	9	9
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(4) Approximated figures will be acceptable if exact figures are difficult to calculate.

(5) If you have no results, please put "0."

5. Monetary amounts

Monetary amounts should all be indicated in yen denomination and in units of one million yen. Figures are to be rounded to the nearest unit.

6. Terminology

The terminology used should, in principle, be in accordance with the "Company Calculation Regulations" on the basis of the "Commercial Law," the "Foreign Exchange and Foreign Trade Law," and the ministerial ordinances for the administration of the said Act.

7. The Basic Survey of Japanese Business Structure and Activities

If you have responded to "The FY2008 Basic Survey of Japanese Business Structure and Activities of the Ministry of Economy, Trade and Industry," fill in the survey items within the red frame from "3 Employment" to "9 Financing."

If you have not responded to "The FY2008 Basic Survey of Japanese Business Structure and Activities of the Ministry of Economy, Trade and Industry," fill in all the survey items from "3 Employment" to "9 Financing."

The "Basic Survey of Japanese Business Structure and Activities" is a designated statistical survey (No. 118) separate from the "Survey of Trends in Business Activities of Foreign Affiliates" conducted by the Ministry of Economy, Trade and Industry for those companies of industries shown in the table below, with 50 employees or more and with capital of ¥30 million or more.

Finance and insurance* are not industry sectors applicable to the Survey of Trends in Business Activities of Foreign Affiliates.

List of industries (including services, etc.) subject to the Basic Survey of Japanese Business Structure and Activities of the Ministry of Economy, Trade and Industry

Mining, quarrying, gravel extraction	
Manufacturing	
Electricity, gas, heat supply, water services	Electricity
	Gas
Information and communications	Software
	Information processing, information provision services
	Internet-based services
	Movie and video production
	Television program production
	Animation production
	Newspapers
Wholesale and retail trade	Publishing
	Wholesale trade
Wholesale and retail trade	Retail trade
Finance and insurance*	Credit card industry, loan industry
Commodity Lease and Rental	Leasing of industrial machinery and appliances
	Leasing of office machinery and appliances
	Automobile leasing (excluding rentals)
	Leasing of sporting and leisure goods
	Other leasing services
Academic research, specialty / technology services	Academic institutions, development research institutions
	Design industry
	Advertising industry
	Machine design industry
	Commodity inspection services
	Surveyor certification services
	Photography industry
Engineering industry	
Lodging establishments and restaurants	General restaurants (excluding bar, beer hall, bar, cabaret, night club)
	Takeout and meal delivery services
Lifestyle-related services and entertainment industry	Laundry services
	Other laundry, hairdressing, beauty, bathhouse services
	Other lifestyle-related services
	Services for ceremonial functions (including mutual aid societies)
	Photographic developing & printing
	Movie theaters
	Provision of sports facilities
	Parks, amusement parks, and theme parks
Education and learning-support services	Foreign language schools
	Culture centers (general)
Service industry (not elsewhere classified)	Waste processing industry
	Machine repair services

	Repair services for electric machinery and appliances
	Private job placement services
	Labor dispatch services
	Display services
	Telemarketing business
	Other business services

8. English version of the Survey of Trends in Business Activities of Foreign Affiliates and the Survey Form

The English version of the Survey of Trends in Business Activities of Foreign Affiliates and the Survey Form is available at the METI web site at the following URL:

URLs: <http://www.meti.go.jp/english/statistics/tyo/gaisikei/index.html>

(METI English Version HP)

If you wish to make the submission in English, please print out and use the English Survey Form.

Thank you very much for your cooperation.

III. Specific Matters

Section “**1** Company Outline” of the survey form has been pre-printed based on your reports that had been presented by last year. If you have any corrections to the pre-printed details, please cross out the relevant column with a ===== and enter the correct details above the pre-printed details.

If you are participating for the first time this year, there is no pre-printed information. Please complete all the sections of the survey form.

Reference of entry

Survey staff from the Office for Survey of Trends in Business Activities of Foreign Affiliates may conduct telephone interviews, etc. for clarification. Please give the name, telephone number, department assigned, and address (only when not identical to “102. Address”) of the person completing the form.

1 Company Outline

101. Company name

Please write the registered trade name or other formal name used in the course of business. The Japanese pronunciation should be written in katakana characters. When doing so, please justify to the left.

102. Address

Please write the address of your company’s head office or head branch. When the address of the head office differs from the address indicated in the registration, write the address and the postal code of the office that is actually functioning as the head office.

103. Business sector code

The Industrial classification code table for this survey form is created in accordance with the Japanese Standard Industrial Classification. Please refer to and enter the corresponding business sector number and type of industry given in the “Appendix I. Industrial Classification Code Table.”

When conducting business in two or more business sectors, please write the relevant code for your main business (the industrial classification in which you have the largest sales turnover.)

In addition, in accordance with a revision in the Japanese Standard Industrial

Classification in November 2007, new classifications are used in this survey. Since the sector numbers were also revised, please confirm the sector number even if it is already printed on the form.

104. Foreign capital ratio

Write the ratio of shares owned or capitalization by foreign investors in the total number of shares issued by your company or total capitalization to the 1st decimal point (round off the 2nd decimal point) justified to the right.

If your company is funded by a holding company:

(1) When indirectly invested in by foreign investors through the holding company alone, write the indirect investment ratio, which is the ratio of investment by foreign investors in the holding company multiplied by the ratio of investment by the holding company in your company. (Hereinafter the same.)

(2) When directly invested in by a foreign investor and also indirectly invested in through your holding company, write the total of the direct investment ratio (ratio of shares or holdings by the foreign investor) and the indirect investment ratio of your holding company.

105. Name of the principal foreign investor

Write the name of the principal foreign investor in Japanese katakana characters or Roman letters.

If your company is funded by a holding company:

(1) When indirectly invested in by foreign investors through the holding company alone, write the name of the principal foreign investor of the holding company.

(2) When directly invested in by a foreign investor and also indirectly through the holding company:

① In the case that the ratio invested indirectly through the holding company is higher than the direct investment ratio, write the name of the principal foreign investor of the holding company, or,

② In the case that the ratio invested directly by the foreign investor (ratio of shares or holdings by the foreign investor) is higher than the indirect investment ratio, write the name of the foreign investor which directly invests in your company.

106. Nationality of the principal foreign investor

Please refer to and enter the corresponding country code and name of region/country given in the “Appendix II. National Classification Code Table” for the nationality of the principal foreign investor named in “105. Name of the principal foreign investor.” The

term “country” may also include “regions.”

107. Investment ratio of the principal foreign investor

Write the ratio of shares owned or capitalization by the principal foreign investor (the principal foreign investor named in “105. Name of the principal foreign investor”) in the total number of shares issued by your company or total capitalization to the 1st decimal point (round off the 2nd decimal point) justified to the right.

(1) In the case that investments from the principal foreign investor are indirect investments only (investments in your company are comprised only of investments made through the holding company), write down the ratio of indirect investments (ratio derived by multiplying the ratio invested by the principal foreign investor to the holding company with the ratio invested by the holding company to your company).

(2) In the case that investments from the principal foreign investor are composed of both direct investments from the principal foreign investor and indirect investments from the holding company, write down the total of the direct investment ratio (ratio of shares or equity owned by the principal foreign investor) and the ratio of indirect investments via the holding company.

108. Capital or investments

Write down the amount of paid-in capital held or investments made by your company, as of the end of March 2008.

109. Accounting term

According to your company’s accounting term, write the accounting month following the principles given below.

(1) Full-year term: write an accounting month that falls between April 1, 2007 and March 31, 2008.

(2) Half-year term: write an accounting month that falls between October 1, 2007 and March 31, 2008.

110. Consumption tax

For the treatment of consumption tax concerning the survey items, circle 1 when “tax included” and 2 when “tax excluded.”

2 Operation status

2-1. Operation status

201. Operation status

Circle the relevant number for the operation status of your company at the time of the survey (as of the end of March 2008).

1. In operation

“In operation” means that your company is currently in operation. In this case, please answer all items from 2-2.

2. Before the first accounting term after establishment

“Before the first accounting term after establishment” means that your first accounting term has not yet arrived after establishment or after foreign capitalization has made.

In this case, please answer, from 2-2 on, Item 202 “Year of establishment and foreign capitalization,” Item 203 “Reason for which the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares.”

3. Not yet established, not yet in operation

“Not yet established” means that the company has not yet been established, although a notification or ex post-facto report has been made in accordance with the “Foreign Exchange and Foreign Trade Act.” “Not yet in operation” means that, although the company has been established, it is not yet in operation.

In this case, please answer, from 2-2 on, Item 202 “Year of establishment and foreign capitalization,” Item 203 “Reason for which the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares.”

4. Suspended

“Suspended” means that your company is temporarily out of business or in dormancy.

In this case, please answer, from 2-2 on, Item 202 “Year of establishment and foreign capitalization,” Item 203 “Reason for which the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares.”

5. Dissolution, withdrawal and foreign capital ratio reduced

“Dissolution” means the situation in which a company stops its business activities and loses its status as a legal entity. “Dissolution” includes liquidation, which refers to the procedure for processing a company’s legal matters after the company has been dissolved due to a reason other than a merger, as well as so-called company failure and

bankruptcy.

“Withdrawal” means a company was sold, absorbed or merged, and as a result, the total control share became 0%.

“Foreign capital ratio reduced” means that your company’s ratio of capitalization by a foreign investor (if by foreign investors, the total of their ratios), which should include the indirect investment ratio if your company is indirectly invested in through a holding company, has fallen one third or less.

In this case, circle i. or ii., depending on when such a situation arose, please answer, from **2-2** on, Item 202 “Year of establishment and foreign capitalization.”

2-2 Year of establishment or foreign capitalization

202. Year of establishment or foreign capitalization

Please write the two-digit month and four-digit year of the time when the ratio of shares or equity owned by foreign investors surpassed one third of the total shares in your company.

If the ratio of shares or equity owned by foreign investors was less than one third at the time of establishment, give the year when it surpassed one third of the total.

If the company that invested in your company was changed either from one foreign investor to another foreign investor or from a foreign investor to a foreign-affiliated holding company, write the initial “Year of establishment or foreign capitalization” instead of the “time” when the investing company was changed.

2-3 Reason for which the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares

203. Reason for which the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares

Circle the relevant number from 1 to 4 on the survey form indicating the reason why the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares.

If the company that invested in your company was changed either from one foreign investor to another foreign investor or from a foreign investor to a foreign-affiliated holding company, write the “Reason for which the ratio of shares or equity owned by foreign investors has surpassed one third of the total shares” at the initial time of establishment or foreign capitalization instead of the “reason” at the time when the investing company was changed.

1. Newly established by a single company

“Newly established by a single company” refers to cases in which you company was established by itself.

2. Newly established as a joint venture

“Newly established as a joint venture” refers to a case in which the ratio of shares or equity owned by foreign investors has already surpassed one third of the total shares at the time of the establishment of the joint venture.

3. Merger and acquisition (M&A)

“Merger and acquisition” refers to cases in which the ratio of shares or equity owned by foreign investors was one third or less of the total shares at the time of establishment of your company and has surpassed one third of the total shares due to a later merger with a foreign firm, foreign investors’ later purchase of shares or equity, or capital increase.

4. Other

“Other” refers to cases in which the ratio of shares or equity owned by foreign investors was one third or less of the total shares at the time of establishment of your company and has since then surpassed one third of the total shares because of other reasons than those referred to above.

3 Employment

Please write the number of persons employed as of the end of March 2008. If the figure cannot be given, write the number of employees as of the latest available time prior to that.

3-1 Full-time persons employed

311. Total full-time persons employed

Please put the total number of salaried directors and full-time persons employed in your company as of the end of March 2008.

312. Salaried directors

Enter the number of salaried full-time directors who are engaged in business management.

313. Full-time employees

Enter the total number of full-time persons employed (contract employees of at least one month and those who have been employed for at least 18 days within the previous two months as of the end of March 2008 or the nearest point in time thereto, irrespective of titles such as “regular employees,” “regular staff,” “part-timers,” “casual employees,” etc.)

314. Regular employees, regular staff

Enter the number of regular employees or regular staff among the above-described full-time employees.

315. Part-timers

Enter the number of part-timers, casual employees or employees with similar titles who work fewer hours a day or fewer days a week than other regular employees among the above-described full-time employees.

3-2 Employees accepted (dispatch)**321. Employees accepted (dispatch)**

Write the number of workers other than those listed in 3-1 accepted through a dispatch contract with a proprietor of a labor dispatch business as of the end of March 2008.

“Dispatch workers (accepted)” are those workers employed by a business proprietor of a labor dispatch business and dispatched to companies to undertake the services of the company to which the worker is being dispatched based on the contract made between the labor dispatch business company and the company accepting such dispatch workers.

4 Types and number of establishments in Japan

Please write the number of the establishments of your company in Japan for each applicable function as of the end of March 2008. If such figures cannot be given, put those figures at the latest available time prior to the end of March 2008.

“Business and sales function” includes business offices, distribution bases (collection sites for articles of export and import, delivery centers, etc.) and stores as well as customer services and business and sales supports bases. “Head office function” includes a regional control function.

In addition, circle the region in which each of the establishments is located. For details

on the prefectures included in each block, refer to 3-1. For example, if an establishment that possesses manufacturing and processing functions is located in Saitama prefecture and another is located in Hyogo prefecture, write down 2 as the number of establishments with manufacturing and processing functions, and place a circle under Kanto Block as well as Kinki Block.

5 Sales turnover and purchase turnover

5-1. Sales turnover

511. Sales turnover

Write the total of your company's sales of mineral products or manufactured products, income from processing fees, sales of stocked products, and other business revenues (including sales from free trade zones).

Sales in commercial agency and mediation businesses refer to income from commissions.

512. Of which, exports

Of the sales turnover above, write the amount of goods directly exported by your company carrying out customs procedures in its own name.

513. Of which, sales to principal foreign investors

Of the exports above, write the total amount of sales (direct exports) to the principal foreign investor (the principal foreign investor named in "105. Name of the principal foreign investor").

5-2 Purchase turnover

521. Purchase turnover

Write the purchase turnover of raw materials, components, semi-finished products, etc., and the turnover of purchased goods from other companies.

522. Of which, imports

Of the purchase turnover in 521, write the amount of direct imports by your company carrying out customs in its own name.

523. Of which, purchases from the principal foreign investor

Of the imports in “522. Of which, imports,” write the total amount of purchases (direct imports) from the principal foreign investor (the principal foreign investor named in “105. Name of the principal foreign investor”).

6 Expenses

6-1 Operating expenses

611. Cost of goods sold

Write your company’s overall cost price for sales, including manufacturing cost (cost of materials for manufacturing, labor costs and sundry expenses), purchase of goods, etc.

612. Sales and general administrative expenses

Write the total of costs arising in connection with your sales and general administrative expenses, including salaries, travel expenses, advertising and PR costs, data processing costs, communication costs, real estate rental costs, and movable property rental costs, for work covering sales and management of your entire business, etc.

613. Total remuneration

Write the total amount before tax (the amount before deducting income tax, regional tax, social insurance (including health insurance and welfare pension insurance), labor insurance, etc.) of remuneration (basic salaries, allowances, bonuses, and other sums paid both regularly and irregularly) that was or should have been paid. However, retirement benefit and the company’s legally stipulated social welfare contributions (social insurance (including health insurance and welfare pension insurance), labor insurance, etc.) should not be included in remuneration.

Write the total of expenditure pertaining to the cost of goods sold and that pertaining to sales and general administrative expenses.

614. Rental expenses

Write the total of “Real estate rental costs” for land, buildings, etc. and “Movable property rental costs” for mining machinery, manufacturing machinery, vehicles, showcases, office equipment, etc. Rental costs for computers including terminals, should be included.

Write the total of expenditure pertaining to the cost of goods sold and that pertaining

to sales and general administrative expenses.

6-2 Payments for the principal foreign investor

For “621. Dividends” through “623. Royalties” below, please enter the amount of payments made to the principal foreign investor (the principal foreign investor named in “105. Name of the principal foreign investor”).

621. Dividends

Of the dividends paid to or due to shareholders as an appropriation of profit relating to fiscal 2007, write the amount of dividends to principal foreign investors.

622. Interest on loans

Write the amount of interest paid on loans from principal foreign investors based on accounting data.

623. Royalties

Write the amount paid for patent rights, authorship rights, and other intellectual property rights, etc. acquired from principal foreign investors based on accounting data.

6-3 R&D expenses

631. R&D expenses

This should include labor and material costs for experimental research, depreciation of research-related tangible fixed assets, the burden of joint research costs, and research consignment costs.

6-4 Plant and equipment investments

641. Plant and equipment investments (excluding land)

Please write the amount of acquisition of tangible fixed assets (including construction in process account and excluding land) during fiscal 2007 before depreciation.

7. Profit

701. Current profit

Write the total of operating and non-operating profit.

Apply a Δ before figures when there is a loss.

The following formula may optionally be used to calculate current profit/loss.

Current profit/loss = (sales turnover – cost of goods sold – sales and general administrative expenses) + (non-operating income – non-operating expenses)

702. Current net income

Write the amount after deducting tax from the total amount of current profit/loss and extraordinary profit/loss. If you have made a loss, the figure should be preceded by the symbol Δ .

8. Assets

Please write the amount of assets as of the end of March 2008. If the figure cannot be given, put the amount at the latest available time prior to that.

801. Total assets

Write the total of current assets (cash & deposits, receivables, notes and bills receivables, securities, etc.), fixed assets (tangible fixed assets, intangible fixed assets, investments, etc.), and assets deferred (foundation cost, R&D expenses, costs for issuing new shares, etc.)

802. Of which, tangible fixed assets

Of the total assets above, enter the amount of the tangible fixed assets (land, buildings, machinery, etc.) excluding accumulated depreciation.

803. Of which, land

Of the total of tangible fixed assets above, write the amount of value of land owned.

804. Of which, buildings

Of the total of tangible fixed assets above, write the amount of value of buildings owned (offices, shops, factories, warehouses, company housing, and equipment auxiliary to buildings).

805. Total net assets

Write the total for the net assets as indicated on the balance sheet.

9 Financing

Write the amount of funds raised as of the end of March 2008. If the figure cannot be given, put the amount at the latest available time prior to that.

Total funds raised

Write the balance of financing on a stock basis as of the end of March 2008.

Total amount of funds procured from overseas

Of the balance of financing above (Total funds raised), write the outstanding amount of funds directly procured from overseas (not through your holding company).

Total amount of funds procured from the principal foreign investor

Of the total amount of funds procured from overseas above, write the total of the outstanding amount of funds directly procured from the principal foreign investor and not through your holding company.

If your company was funded by a holding company:

- (1) When your procured funds only came from your holding company, regard the funds from the principal foreign investor as “nil” in order to avoid overlapping the amount procured from the principal foreign investor reported by your holding company.
- (2) When your company has funds procured both directly from the principal foreign investor and indirectly through your holding company write only the amount of the funds procured directly from the principal foreign investor.

901. Short-term loans

Of the outstanding amount of debt loans, write those with a repayment term of one year or less (including long-term loans with repayment due in one year or less) in the column of the total funds raised, of which loans from overseas financial institutions, etc. should be put in the column of funds procured from overseas, and again, of which loans from the principal foreign investor in the column of the funds procured from the principal foreign investor.

902. Long-term loans

Of the outstanding amount of debt loans, write those with a repayment term of more than one year in the column of the total fund raised, of which loans from overseas financial institutions, etc. should be in the column of the funds procured from overseas, and again, of which loans from the principal foreign investor in the column of the funds

procured from the principal foreign investor.

903. Amount of outstanding bonds

Write the total outstanding amount of your bonds in the column of the total funds raised, of which the amount of the bonds purchased by the foreign investor should be in the column of the funds procured from overseas, and again, of which the amount of the bonds purchased by the principal foreign investor in the column of the funds procured from the principal foreign investor.

Please note that the total amount of the outstanding bonds should include bonds with subscription warrants.

Table I Industrial Classification Code Table

Code	Type of Industry	Description
0101	Agriculture, forestry, and fisheries Agriculture	Crop farming, Livestock farming, Agricultural and gardening services, etc.
0102	Forestry	Timber tracts, Logging, Cutting of fuelwood and charcoal –making, Forestry services, etc.
0103	Fisheries and Aquaculture	Marine fisheries, Inland water fisheries, Marine aquaculture, Inland water aquaculture, etc.
0201	Mining and quarrying of stone and gravel Mining and quarrying of stone and gravel	Metal mining (gold, silver, lead, zinc iron, tungsten, etc.), Coal and lignite mining (coal mine, etc.), Crude petroleum and natural gas production, Stone quarrying, sand and gravel, pits, etc.
0301	Construction Construction	Construction work (General civil engineering work and building work, Paving work, wooden building work, etc) construction work by specialist contractor(Painting work, Flooring and interior finish work, etc), Equipment installation work(Electric work, Telecommunication work and signal system work, etc.)
0401	Manufacture of food and beverages, tobacco, and feed Manufacture of food	Livestock products, Seafood products, Flour and grain mill products, Seasonings, etc.
0402	Manufacture of beverages	Soft drinks and carbonated water, Alcoholic beverages, etc.
0403	Tobacco manufacture	Cigarettes, cigars and pipe tobacco, etc.
0404	Prepared animal foods and organic fertilizers	Balanced compound feeds, Organic fertilizers, etc.
0501	Manufacture of textile mill products Silk reeling plants, spinning mills, chemical fiber and twisting and bulky yarns	Silk reeling, Chemical fibers, Carbon fiber, Cotton spinning, Wool spinning, Twisting yarns, etc.
0502	Woven fabric mills and knit fabric mills	Woven cotton, spun rayon, silk and wool, Knit fabrics mills, etc.
0503	Dyed and finished textiles and rope and netting	Dyed and finished fabrics, Twisted yarn, Netting and cordage, Lacework and miscellaneous crude textile goods, etc.
0504	Apparel and miscellaneous fabricated textile products	Textile outer garment, Knitted outer garment, Underwear, Kimono goods, Bedding, Carpets, etc.
0601	Manufacture of lumber and wood products and of pulp, paper and paper products Manufacture of lumber and wood products	General sawing, Veneer wood, Plywood, Particleboard, etc.
0602	Manufacture of pulp and paper	Pulp, paper, Paper board, Japanese style paper, etc.
0603	Manufacture of paper products	Corrugated board, Wall paper, Office paper and school-use paper, Paper containers, etc.

Code	Type of Industry	Description
0701	Manufacture of chemical and allied products Chemical fertilizers	Nitrogen and phosphoric fertilizers, Compound and mixed fertilizers
0702	Industrial inorganic chemicals	Soda, Inorganic pigments, Compressed and liquefied gases, Phosphoric acid, Sodium chloride etc.
0703	Industrial organic chemicals	Petrochemical basic products including ethylene, Aliphatic intermediary, Plastics including phenol resin, Synthetic rubber, etc.
0704	Oil and fat products, soaps, synthetic detergents, surface-active agents and paints	Fatty acids, Glycerin, Soaps, Synthetic detergents, Surface -active agents, Coating materials, Paints, Printing ink, Candles etc.
0705	Drugs and medicines	Drugs and medicines, Biological preparations, Natural drugs and Chinese medicines style medicines, etc.
0706	Cosmetics, toothpaste and toilet preparations	Cosmetics, Hair care products, Toothpaste, Toilet preparations etc.
0707	Miscellaneous chemical and allied products	Explosives, Agricultural chemicals, Gelatin and adhesives, Photosensitive materials, etc.
0801	Manufacture of petroleum and coal products Petroleum refining	Gasoline, Naphtha, Kerosene, Diesel oil, Fuel oil, etc.
0802	Miscellaneous petroleum and coal products	Lubrication oil, Grease, Coke, Artificial coal, Briquette, Paving, etc.
0901	Manufacture of ceramic, stone and clay products Glass and its products	Glass sheet, Glassware, Scientific and medical glass instruments, etc.
0902	Cement and its products	Cement, Freshly mixed concrete, Concrete products, etc.
0903	Miscellaneous ceramic, stone and clay products	Ceramics and allied products, Clayware for construction use, Fire-resisting articles, Carbon and graphite products, Abrasives, etc.
1001	Manufacture of iron and steel iron industries Pig iron, basic steel, and steel materials	Pig iron, Basic steel, Steel materials, Steel pipes, etc.
1002	Castings and forgings, and other iron and steel products manufacturing	Pig iron casting, Iron formed-and-fabricated materials including cast steel, Iron and steel shearing and slitting, etc.
1101	Manufacture of non-ferrous metals and products Smelting and refining of non-ferrous metals	Copper, Lead, Zinc, Precious metals, Nickel, Aluminum, etc.
1102	Miscellaneous non-ferrous metal products manufacturing	Non-ferrous metals including rolled copper and their alloyed sheet products, Electric wire and cables, Non-ferrous metal casting, Non-ferrous metal castings and forgings, etc.
1201	Manufacture of fabricated metal products Fabricated constructional and architectural metal products	Metal manufacture for construction including steel towers and bridges, Metal sashes and doors, Architectural metal products etc.
1202	Miscellaneous fabricated metal products	Tin can, Coated boards, Western style tableware, Cutting tools, Ironware, Heating apparatus, Metal formed-and-fabricated materials, Metal-wire articles, Bolts, Screw nuts, Rivets, etc.

Code	Type of Industry	Description
1301	Manufacture of general-purpose machinery General industry machinery and equipment	Elevators and escalators, Logistics and conveying equipments, Industrial furnaces and ovens, Refrigerating machines and air conditioning, etc.
1302	Miscellaneous general-purpose machinery and machine parts	Boilers, Engines, Turbines, Pumps, Compressors, Boll and roller bearings, fire extinguishing equipment, etc.
1401	Manufacture of production machinery Agricultural machinery and equipment Machinery and equipment for construction and minig, Textile machinery	Agricultural machinery and equipment, Machinery and equipment for construction and minig, Machinery for man-made fiber and spinning machinery, Weaving and knitting machinery, Dying and finishing machinery, Sewing machinery and equipment, etc.
1402	Daily lives industry machinery, Basic material industry machinery	Food processing machinery, Woodworking machinery, Pulp and paper industry machinery, Printing, bookbinding and paper converting machinery, Packing machines, Foundry equipment, Chemical machinery, Machinery for fabrication of plastic, etc.
1403	Metalworking machinery and its Equipments	Lathes, Metal cutting machine tools including drill presses, Rolling mills, Metal working machinery including vending machines, etc.
1404	Semiconductor and flat-panel display manufacturing equipment	Semiconductor manufacturing equipment, Flat-panel display manufacturing equipment etc.
1405	Miscellaneous production machinery and machine parts	Molds and dies, Vacuum equipment, Industrial robots etc.
1501	Manufacture of business oriented machinery Office machines, service industry and amusement machines	Copying machines, Vending machines, Laundry machines for business use, Amusement machines etc,
1502	Optical instruments and lenses	Cameras, Microscopes, Telescopes, Motion picture equipments, Optical lenses and prisms, etc.
1503	Miscellaneous business oriented Machinery	Measuring instruments, Analytical instruments, Testing machines, surveying instruments and physical and chemical instruments, Ordnance and accessories, etc.
1601	Manufacture of electrical machinery, equipment and supplies Industrial electrical apparatus	Power generators, Electric motors and other rotating electrical machinery, Power and distribution transformers, Switchboards, electrical control equipments, Electric welding equipments, etc.
1602	Household electric appliances	Microwave ovens, Refrigerators, Electric rice cookers, Electric fans, Water heaters, Air conditioners, Washing machines, Vacuum cleaners, Irons, Electric heaters, etc.
1603	Electronic equipment	X-ray apparatus, Medical instruments electronic equipments, Electronic microscopes and other electronic applied devices, etc.
1604	Miscellaneous electrical machinery equipment and supplies	Electric bulbs, Electric lighting fixtures, storage batteries, Primary batteries, Electric measuring instruments, Industrial process controlling instruments, Permanent magnets, etc.
1701	Manufacture of information and communication electronics equipment and of electronic parts and devices Communication equipment and related products, Image and audio equipment	Wired communication equipment including telephone sets and facsimile machines, Radios and television Broadcasting, wireless communication equipment including Cellular phones, Radios and television set receivers, Video equipments, Digital camera, Electro-acoustic devices including Karaoke sets, etc.

Code	Type of Industry	Description
1702	Electronic data processing machines, digital and analog computer, equipment	Electric calculators, PCs, External storages, I/O equipment, Optical discs and magnetic discs etc.
1703	Electronic parts, devices and electronic circuits	Electronic tubes including cathode-ray tubes, Diodes, Semiconductor elements including Transistors, Integrated circuits, Resistors, Capacitors, Transformers, Magnetic heads, Electronic circuit board, Unit parts, etc.
1801	Manufacture of transportation equipment Motor vehicles, motor vehicle bodies and trailers	Passenger cars, Buses, Trucks, Motorcycles
1802	Motor vehicle parts and accessories	Motor vehicle engines, Brakes, Clutch axles, Radiators, Deferential gears, etc.
1803	Miscellaneous transportation equipment	Railroad equipment and parts, Vessels, Machines for ships, Aircraft and accessories, Industrial vehicles and their parts accessories, Bicycles and their parts, etc.
1901	Miscellaneous manufacturing industries Manufacture of furniture and fixtures	Furniture, Religious utensils, fittings, etc.
1902	Printing and allied industries	Printing businesses, Photoengraving businesses, Bookbinding, Printing finishing, Printing-related services
1903	Manufacture of plastic products	Plastic boards, rods, pipe work, couplings, deformed extrusion products, films, sheets, floor materials and synthetic leather, Industrial plastic products, Foamed and reinforced plastic products, Plastic molding materials, etc.
1904	Manufacture of rubber products	Tires and tubes for automobiles, rubber and plastic footwear, rubber belts, rubber hose, Industrial rubber products, etc.
1905	Manufacture of leather tanning, leather products and fur skins	Leather tanning and finishing, Leather footwear, Leather gloves, Baggage, Handbags and small leather cases, Fur skins, etc.
1906	Miscellaneous manufacturing industries, etc.	Precious metals and jewel products, Musical instruments, Toys, Sporting goods, Stationery including Pens and Pencils, Costume accessories, Ornamental articles and buttons, Lacquer ware, Sundry goods of Tatami mats, Umbrellas, etc.
2001	Electricity, gas, heat supply and water Electricity, gas, heat supply and water	Power stations, Substations, Gasworks, Gas distribution, Heat supply, Water supply, Industrial water supply, Sewerage works
2101	Information and communications Communications	Fixed telecommunications, Mobile telecommunications, etc.
2102	Broadcasting	Public broadcasting, Private-sector broadcasting, Cablecasting
2103	Information services	Computer programming and other software services, Data processing and information services, etc.
2104	Internet based services	Web portal providers, Application services providers, Digital certificate services, Internet support services, etc.
2105	Video picture, sound information, character information production and distribution	Image information production and distribution, Sound information production, Newspaper publishers, Publishers, Commercial art and graphic design, etc.
2201	Transport Railway transport, road passenger transport, road freight transport, water transport, and air transport	Railway services, Road passenger transport, Road freight transport, Water transport, Air transport
2202	Warehousing and services incidental to transport	Warehousing, Harbor transport businesses, Cargo forwarding agents, Forwarding agents, Transport agents, Packaging and crating, Transport facilities services, etc.
2301	Wholesale and retail trade Wholesale trade	General merchandise wholesale trade, Machinery and equipment wholesale trade, etc.
2302	Retail trade	General merchandise retail trade, Machinery retail trade, Food and beverages retail trade, etc.

Code	Type of Industry	Description
2401	Finance and insurance Finance and insurance	Banking, Financial institutions for cooperative organization, Money lending business, credit card and installment finance business, financial products transaction dealers and futures commodity transaction dealers, Insurance institutions, etc.
2501	Real estate Real estate	Real estate agencies, Real estate lessors and managers
2601	Goods rental and leasing Goods rental and leasing	General goods rental and leasing, Industrial machinery and equipment rental and leasing, Automobile rental, etc.
2701	Accommodations, Eating and drinking places, Accommodations	Japanese-style hotels, Hotels, etc.
2702	Eating and drinking places	General eating and drinking places (Restaurants, etc.), Pubs, Beer halls, coffee shops, etc.
2703	Food take out and food delivery services	Food take out services, Food delivery services
2801	Education and learning support, Medical, health care and welfare, Compound services Education, learning support	Kindergartens, Schools, Private schools, Instruction services for arts culture and technicals, etc.
2802	Medical, health care, and welfare	Hospitals, Health care centers, Child-care centers, etc.
2803	Compound services	Postal services, Cooperative associations, n.e.c., etc.
2901	Services, etc. Business consultants and pure holding companies	Business consultants, Pure holding companies
2902	Advertising	Advertising
2903	Miscellaneous scientific research, professional and technical services	Scientific and development research institutes, Lawyers and patent attorneys offices, Certified public accountants and auditors offices, Design services, Authors and artists, Detective agencies and credit bureaus, Translation, Veterinary services, Architectural design services, Mechanical design services, Photographic studios, etc.
2904	Living related and personal services and amusement services	Laundries, Barbershops, Hair-dressing and beauty salon, Pubic bathhouses, Travel agency, Checkrooms, safety deposit services, Ceremonial occasions, Cinemas, Legitimate theatres, Sports facilities, Public gardens and amusement parks, Amusement and recreation facilities, etc.
2905	Services, n.e.c.	Industrial waste disposal business, Automobile maintenance services, Machine, etc. repair services, Employment and worker dispatching services, Stenographic, entrée document and copy services, Guard services, Political business and cultural organizations, religion, etc.

Note: If a holding company, classify your firm in the same business section as the main business section of your subsidiary, etc., and if “Research institute” in the same business section as that of your parent company.

Table II National Classification Code Table

Code	Region/Country	Code	Region/Country	Code	Region/Country
	NORTH AMERICA		ASIA		EUROPE
101	United States	302	India	501	U.K.
102	Canada	303	Pakistan	502	France
		304	Bangladesh	503	Germany
	CENTRAL/SOUTH AMERICA	305	Sri Lanka	504	Belgium
201	Mexico	306	Myanmar	505	Ireland
202	Panama	307	Malaysia	506	Switzerland
203	El Salvador	308	Singapore	507	Portugal
204	Brazil	309	Thailand	508	Netherlands
205	Argentina	310	Indonesia	509	Italy
206	Paraguay	311	Philippines	510	Luxembourg
207	Chile	312	Cambodia	511	Spain
208	Peru	313	Laos	512	Greece
209	Dominica	314	Hong Kong	513	Malta
210	Venezuela	315	Taiwan	514	Austria
211	Bolivia	316	Vietnam	515	Norway
212	Bahamas	317	Korea	516	Denmark
213	Colombia	318	Nepal	517	Iceland
214	Guatemala	319	Brunei	518	Sweden
215	Ecuador	320	China (excl.Hong Kong)	519	Turkey
216	Netherlands Antilles	321	Macau	520	Romania
217	Nicaragua	399	Others	521	Finland
218	Costa Rica		Bhutan	522	Monaco
219	Trinidad Tobago		Mongolia	523	Cyprus
220	British Bermuda		North Korea	524	Poland
221	Puerto Rico		Timor-Leste	525	Russia
222	French Caribbean Islands		Maldives	526	Hungary
223	Honduras			527	Czech Republic
224	Surinam			528	Slovakia
225	Jamaica		MIDDLE EAST	530	Slovenia
226	Guyana	401	Iran	531	Estonia
227	Cayman Islands (U.K.)	402	Israel	532	Latvia
228	Virgin Islands (U.S.)	403	Kuwait	533	Lithuania
229	Uruguay	404	Lebanon	534	Bulgaria
299	Others	405	Saudi Arabia	599	Others
	Cuba	406	U.A.E.		Kazakhstan
	Haiti	407	Afghanistan		San Marino
	Belize	408	Bahrain		Gibraltar
	Saint Lucia	409	Qatar		Uzbekistan
	Antigua and Barbuda	410	Syria		Azerbaijan
	Commonwealth of Dominica	411	Iraq		Andorra
	Saint Christopher and Nevis	499	Others		Azores
	Saint Vincent		Oman		Liechtenstein
	French Guiana		Yemen		Kyrgyz
			Jordan		

Code	Region/Country
	Vatican Armenia Albania Ukraine Georgia Croatia Serbia Tajikistan Turkmenistan Belarus Bosnia and Herzegovina Moldova Montenegro
	OCEANIA
601	Australia
602	New Zealand
603	Fiji
604	Papua New Guinea
605	Samoa
606	Palau
607	Northern Mariana Island (U.S.)
608	Vanuatu
609	Solomon Islands
610	New Caledonia (FRA)
699	Others Tonga Kiribati Nauru Polynesia (FRA) Micronesia Tuvalu
	AFRICA
701	Egypt
702	Morocco
703	Zimbabwe
704	Liberia
705	Tanzania
706	Sudan
707	Nigeria
708	Cote d'Ivoire
709	Madagascar
710	Kenya

Code	Region/Country
711	Ethiopia
712	Zambia
713	Uganda
714	Ghana
715	Cameroon
716	Republic of Cong
717	Democratic Republic of Cong
718	Mauritius
719	Canary Islands (ESP)
720	Rwanda
721	Gabon
722	Sierra Leone
723	Gambia
724	Mauritania
725	Senegal
726	Swaziland
727	Libya
728	Guinea
729	Niger
730	Tunisia
731	South Africa
799	Others Algeria Angora Zambia Namibia Botswana SADR Togo Mali Benin Chad Central African Republic Sao Tome and Principe Djibouti Somali Seychelles Mozambique Saint Helena