

2019 Basic Survey on Overseas Business Activities

Guide for Completing the Survey

Contents

I.	Survey Overview	p. 1
II.	Common Items	p. 4
III.	Parent company survey form	
	1. Company profile	p. 6
	2. Corporate operation status	p. 7
	3. Employment	p. 7
	4. Items concerning profit-and-loss statements	p. 8
	5. Profit from overseas affiliates	p. 10
IV.	Overseas affiliate survey form	
	1. Overseas affiliate profile	p. 11
	2. Investment	p. 12
	3. Operation status	p. 13
	4. Date of dissolution, withdrawal or decline in control share	p. 14
	5. Employment	p. 15
	6. Business activities	p. 15
	7. Expenses, income, appropriation of earnings and R & D	p. 19
	8. Capital investment.....	p. 22
V.	Tables	
	1. Regional and National Classification (including Currency Conversion Table)	p. 23
	2. States of United States of America	p. 26
	3. Provinces of People's Republic of China	p. 26
	4. Industrial Classification	p. 27

Address for submitting the form, as well as for any inquiries

**Office for Basic Survey on Overseas Business Activities
Enterprise Statistics Office, Research and Statistics Department,
Minister's Secretariat,
Ministry of Economy, Trade and Industry**

URL:

Japanese: <https://www.meti.go.jp/statistics/tyo/kaigaizi/index.html>

English: <https://www.meti.go.jp/english/statistics/tyo/kaigaizi/index.html>

I. Survey Overview

1. Survey objective

The objective of this survey is to grasp the actual conditions concerning overseas business activities of Japanese corporations in order to obtain data that will serve as the basis for future industrial and trade policy. This survey has been carried out every year since 1971.

2. Legal basis for the survey and confidentiality

This survey is conducted by the Ministry of Economy, Trade and Industry (METI) under the Statistics Law.

Confidentiality of data reported herein is preserved under the Statistics Act. Consequently, this information may not be applied for purposes beyond the scope of the survey, such as tax collection (Article 41 of the Statistics Law).

3. Survey targets

(1) Parent company

This survey targets Japanese corporations which, as of the end of March 2019, own or have owned overseas affiliates in the past, excluding those in the financial and insurance industry or real estate industry (hereinafter referred to as "Parent Companies").

(2) Overseas affiliate

The following overseas affiliates are surveyed.

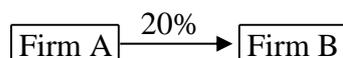
"Subsidiaries" and "Sub-subsidiaries" are collectively referred to as "overseas affiliates."

- ① An overseas affiliate in which a Japanese corporation(s) has invested capital of 10% or more (subsidiary – Cases 1 and 2)
- ② An overseas affiliate in which a "subsidiary," funded over 50% by a Japanese corporation(s), has invested capital of over 50% (sub-subsidiary – Cases 3 and 4)
- ③ An overseas affiliate in which a Japanese corporation(s) and a subsidiary funded over 50% by a Japanese corporation(s) have invested capital of over 50% (sub-subsidiary – Case 5)

All overseas affiliates that satisfy any of the aforementioned conditions are subject to this survey, irrespective of their type of industry.

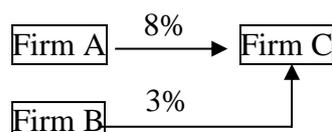
<Examples of subsidiaries surveyed>

Case 1 : Japan Overseas



In this case, Firm A's share of investment in Firm B is 10% or more, so Firm B is subject to this survey.

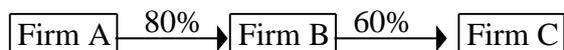
Case 2 : Japan Overseas



In this case, the total investment share of Firms A and B (incorporated in Japan) in Firm C is 10% or more, so Firm C is subject to this survey. (Firm A is requested to complete this survey.)

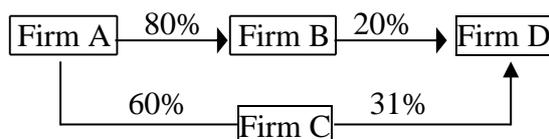
<Examples of sub-subsidiaries>

Case 3 : Japan Overseas Overseas



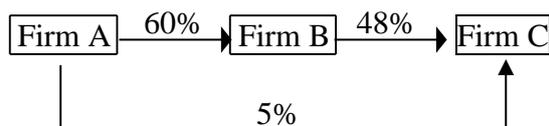
In this case, the investment share of Firm A in Firm B is over 50%, and the investment share of Firm B in Firm C is also over 50%, so Firm C is subject to this survey.

Case 4 : Japan Overseas Overseas



Since the investment share of Firms B and C in Firm D is over 50% (20% + 31% = 51%), Firm D is subject to this survey.

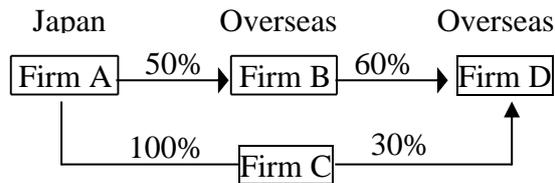
Case 5 : Japan Overseas Overseas



Since the total investment share in Firm C is over 50%, Firm C is subject to this survey.

*** Examples of sub-subsidiaries not surveyed**

Case 6 :



In this case, since the investment share of Firm A in Firm B does not exceed 50%, investments from Firm B to Firm D are not subject to calculations for the investment share. Although the investment share of Firm A in Firm C is 100%, that of Firm C in Firm D does not exceed 50%. Therefore, Firm D is not subject to this survey.

4. Survey method

This is a written survey, the documents for which are distributed to the parent companies by mail from the METI. Each parent company is to complete the survey on the basis of obtainable information, and then send back the completed documents.

Furthermore, there may be cases wherein a supplementary interview will need to be conducted by phone or by other means by a member of the METI survey team.

5. Time limit for submitting survey forms

Please be sure to return the completed survey forms so that they arrive by **August 31, 2019**, at the latest.

6. Publication of survey results

The accumulated data of this survey is compiled according to the type of industry, region, etc., and is to be analyzed and published by the Enterprise Statistics Office of the Research and Statistics Department.

II. Common Items

1. Date of survey and the period covered

This survey is dated March 31, 2019. Please complete the survey with information pertaining to fiscal 2018.

(1) In case of annual report:

Please consider March 31, 2019, or the most recent date of closure of fiscal accounts prior to March 31, as the end of fiscal 2018

(2) In case of semi-annual report:

Please consider March 31, 2019, or the most recent date of closure of fiscal accounts prior to March 31, as the end of fiscal 2018. Regarding annual results for fiscal 2018, please total the data for this period and the preceding period and enter the total of the first and second halves.

(3) Change in accounting periods:

In case of inability to report data for a complete fiscal year on account of a change in the accounting period, please report as appropriate for the periods established by your company.

In such a case, please clearly specify as such in the remarks column.

2. Filling in figures

(1) Please enter data for "each entity" for both the parent company survey form and the overseas affiliate survey form.

(2) Please report all figures by rounding off to the nearest unit.

(3) Put one digit of a figure in each square with the figure right aligned in each column.

(4) In case of a minus figure, place a "△" symbol before the figure.

ex.)

			△	1	2	3
--	--	--	---	---	---	---

(5) If it is particularly difficult to obtain an accurate figure, then it is permissible to enter an approximation or estimate.

(6) If there is no actual performance, please enter "-."

3. Conversion of monetary amounts to yen

(1) **Please enter all monetary amounts in yen, in units of ¥1 million**, rounding off to the nearest unit.

(2) Please carry out conversions to yen from other countries' currencies in accordance with the attached Table 1. Regional and National Classification (including currency conversion table).

Please enter the converted amounts by rounding them off to the nearest ¥1 million.

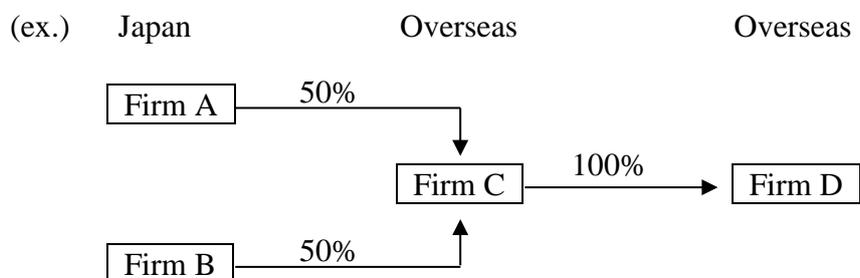
If the amount is less than ¥1 million, please enter "0" and enter the amount in local currency with the exchange rate in the margin.

Please convert capital using the exchange rate utilized at the time your company invested the capital.

(3) If it is particularly difficult to obtain an accurate figure, then it is permissible to enter an approximation or estimate.

4. Filling in Survey Forms

- (1) Every parent company is required to complete a "parent company survey form".
- (2) Overseas affiliate survey forms:
 - ① Please complete **one copy of the "overseas affiliate survey form" for each overseas affiliate** held by the parent company as of March 31, 2019.
If there are not enough "overseas affiliate survey forms", please notify the METI, or photocopy the available forms and submit the completed photocopies.
 - ② In the case where there are two or more Japanese investors:
Where multiple Japanese companies jointly invest in the overseas affiliate, the Japanese company with the largest share of investment (or in the case of equal shares, the managing company) should complete the survey form.
 - ③ In the case of a sub-subsidiary:
The form should be completed by the parent company that completed the "overseas affiliate survey form" for the overseas affiliate (subsidiary) that has invested capital in the sub-subsidiary in question.



In the case above, the forms for Firm C and Firm D should be completed by either Firm A or Firm B. However, if Firm A completes the form for Firm C, Firm A should also complete the form for Firm D.

- ④ In principle, the overseas affiliate survey forms are to be submitted **in Japanese**. However, if an English version of the form was used, it can also be submitted. The Survey Form and the Guide for Completing the Survey are also available on the METI home page at the following URLs.

URLs: <https://www.meti.go.jp/english/statistics/tyo/kaigaizi/index.html>
(METI English version HP)

5. Submitting the survey forms in an electronic medium (CD, etc.)

If you would like to submit the survey forms on an electric medium such as CD, **the METI will provide you with survey forms in a specific format, so please be sure to notify us before preparing data.** Please note that forms in the other formats are unacceptable.

III. Parent company survey form

The "Entry Reference" and "Company Profile" on page 1 of the survey form have been preprinted, based on the reports submitted by your company by the last fiscal year. If there are any corrections to be made in the preprinted content, please cross out the applicable parts with a double line and enter the correct information.

Also, if such information has not been preprinted, please be sure to fill in each item.

Please fill in the figures with consumption tax in principle.

Entry Reference Column

Name of the person in charge

Please enter the name of the person in charge who completed the survey forms.

Name of the department of the person in charge

Please enter the name of the department of the person in charge who completed the survey forms.

Telephone number

Please enter the telephone number of the department of the person in charge who completed the survey forms, starting with the area code.

1 Company profile

101. Company name

Please enter the trademark or other formal company name that is used for business purposes.

Also, please show the reading of the Chinese characters by printing katakana to their side.

The katakana of "kabushikikaisha" should be abbreviated as "kabu."

102. Location

Please enter the address of the parent company head office or main branch and the postal code as they appear in the company's articles of incorporation.

However, if the parent company's head office or main branch located at the address appearing on the register book does not function as such, please enter the address of the office or branch which actually has such a function.

103. Industrial classification

The industrial classification table for this survey is prepared based on the Japan Standard Industry Classification. Please refer to the attached "Table 4. Industrial Classifications," and enter the corresponding industry number and industry name.

For this survey, if the industry name is not clear, describe your business content in detail. If involved in two or more business activities, please describe the industry in which your company has the largest profits and sales.

This survey is conducted based on the industry classification of the Japan Standard

Industry Classification revised in October 2013.

104. Method of handling consumption tax

Regarding items under which monetary amounts should be put, if figures are reported inclusive of consumption tax, please circle 1, and if they are reported exclusive of consumption tax, please circle 2.

105. Capital or investment

Please enter the amount of capital or investment made by your company as of the end of March 2019.

106. The Corporate Number

Please enter the company's Corporate Number. Each corporation is assigned a single Corporate Number (13-digit) by the Commissioner of the National Tax Agency.

If you do not know the Corporate Number, you can search for it using the corporation's name, address, etc. at the following URLs.

URLs: <https://www.houjin-bangou.nta.go.jp/en/>

(Corporate Number Publication Site by National Tax Agency)

2 Corporate operation status

201. Ownership status of the overseas affiliate

Please circle the applicable number on your ownership status of "an overseas affiliate in which a Japanese corporation(s) holds invested capital of 10% or more" and "an overseas affiliate in which a subsidiary, funded over 50% by a Japanese corporation(s), holds invested capital of over 50%" as of the survey date (March 31, 2019).

Even in the case that you have circled "2. Do not own overseas affiliate," if your company owned such an overseas affiliate at any point during the survey period (fiscal 2018), please fill in as appropriate and submit the survey form.

202. Operation status of the parent company

Please circle the applicable number on your operation status as of the survey date (March 31, 2019) out of: "1. In operation," "2. Before the first settlement," "3. Business operation suspended," and "4. Dissolution." In case "4. Dissolution" is applicable, circle "4-1" or "4-2" on the period where the case 4 has been applied.

3 Employment

301. Number of regular employees

Please enter the number of regular employees.

The "number of regular employees" refers to the total number of paid directors and regularly employed persons (including, regardless of their titles as regular or full time employees, part time employees, employees on a short-term contract, contracted

employees and others, persons employed without specifying a period, and persons employed for one month or longer,). The number includes seconded employees whose salaries are paid (incurred) mainly by your company and staff loaned by other companies. “Paid directors” refers to executives such as officers or directors who work on a full-time basis and receive salaries every month. Please do not include dispatched workers from staffing firms in regular employees.

4 **Items concerning profit-and-loss statements**

Please indicate whether your company responded to the “FY2019 Ministry of Economy, Trade and Industry Basic Survey of Japanese Business Structure and Activities,” or not by circling the applicable number. If your company responded to that survey, you do not need to provide responses for “**401. Sales**” and “**402. Exports (included in 401)**”.

Finance and insurance industry* is not included in the target industries in the Parent Company Survey of the Basic Survey on Overseas Business Activities.

400. Response to “Ministry of Economy, Trade and Industry Basic Survey of Japanese Business Structure and Activities”

If your company responded to the “FY2019 Ministry of Economy, Trade and Industry Basic Survey of Japanese Business Structure and Activities”, please circle “1”. If not, please circle “2”.

401. Sales

Please enter the total of your company’s mineral product sales, manufactured product sales, processing work revenue (in the case of payments received from other companies for processing raw materials, semi-finished products, parts, etc.), purchased merchandise sales, and other business revenue (completed construction sales in the construction industry; revenue from agriculture, forestry, or fisheries industries, revenue from restaurants or service industries, etc.; sales in the case of an agent and intermediary do not include merchandise sales but only commissions.) in this column.

402. Exports (included in 401)

Please enter the total value of direct exports for which your company carried out customs documentation procedures in its own name, from among the total exports described above. If your company also carried out exports relating to transactions such as services, etc., enter the total value of such exports as well.

403. Exports to overseas affiliates (included in 402)

Please enter the total value of the exports which were directly exported to overseas affiliates, from among the total exports described above. If your company also carried out exports relating to transactions such as services, etc., enter the total value of such exports as well.

[Basic Survey of Japanese Business Structure and Activities of METI]

This is a survey separately conducted by METI, targeting companies which have business establishments belonging to the industries listed in the table below, and with both 50 or more employees and a minimum capital or investment of 30 million yen.

List of Target Industries in the Survey of Japanese Business Structure and Activities of METI

Mining and Quarrying of Stone and Gravel	
Manufacturing	
Electricity, Gas, Heat Supply and Water	Electricity, Gas
Information and Communications	Computer programming and other software services
	Data processing and information services
	Internet based services
	Motion picture and video production, television program production
	Animation production
	Newspaper publishers Publishers, except newspapers
Wholesale and Retail Trade	Wholesale and Retail Trade
Finance and Insurance*	Credit card and installment finance businesses
Goods rental and leasing	Industrial equipment and machinery rental (including rental) Office machinery rental (including rental) Automobile rental (excluding rental) Sports and hobby goods rental (including rental), etc.
Scientific Research, Professional and Technical Services	Scientific and Development Research Institutes
	Design services, Mechanical design services
	Engineering
	Advertising, Photographic studios
	Commodity inspection and non-destructive testing services, Surveyor certification
Eating and Drinking Services	Eating and drinking places (excluding drinking houses and beer halls, bars, cabarets and night clubs)
	Food take out and delivery services
Living-related and Personal Services and Amusement Services	Laundries, Miscellaneous laundry, barber and beauty, and bath services

	Ceremonial occasions (including ceremonial occasion mutual aid society)
	Miscellaneous living-related and personal services
	Film developing and finishing
	Cinemas, Golf courses, Sports facilities, Bowling alleys
	Public gardens, Amusement parks/Theme parks
Education, Learning Support	Foreign language instructions
	Miscellaneous instruction services for arts, culture and technical skills (only general culture classes)
Services (not categorized into others)	Waste disposal business
	Machine, etc. repair services, except otherwise classified
	Employment and worker dispatching services
	Display services
	Tele-marketing services
	Miscellaneous business services

5 Profit from overseas affiliates

Please enter the profit received from overseas affiliates (dividends, royalties, interests on loan, etc.) on an accounting basis.

You can include profit from overseas affiliates for which your company is not the leading investor.

501. Total

Please enter the total profit received from overseas affiliates on an accounting basis.

502. Dividends (included in 501)

Please enter the total dividends provided by overseas affiliates in accordance with your investment share, on an accounting basis.

503. Royalties (included in 501)

Please enter considerations for intellectual property rights, such as patent rights and copyrights, provided by your company to overseas affiliates, on an accounting basis.

IV. Overseas affiliate survey form

"1 Overseas affiliate profile" and "2 Investment" on page 1 of the overseas affiliate survey form have been preprinted, based on the reports submitted by your company by the last fiscal year. If there are any corrections to be made in the preprinted content, please cross out the applicable parts with a double line and write the correct information above it.

Also, if such information has not been preprinted, please be sure to fill in each item.

Please fill in the figures with consumption tax in principle.

1 Overseas affiliate profile

101. Name of overseas affiliate

Please enter the name of an overseas affiliate in English or in roman characters (all in upper-case letters).

Please do the same also in the case of an affiliate in the People's Republic of China. ex.) 上海經産電機有限公司 → SHANGHAI KEISAN ELECTRIC CO. LTD.

102. Country/region classification

For the country or region in which the overseas affiliate is located, please refer to the attached "Table 1. Regional and National Classification," and enter the corresponding three-digit country/region number and country/region name.

Please note that Hong Kong has a different country/region number from that of the People's Republic of China.

103. State/province classification

For the country classification of the United States or of the People's Republic of China, please also refer to the attached "Table 2. States of the United States of America" and the attached "Table 3. Provinces of the People's Republic of China," respectively, and enter the corresponding two-digit state/province number and state/province name.

104. Industry classification

The industrial classification table for this survey is prepared, based on the Japan Standard Industry Classification. Please refer to the attached "Table 4. Industrial Classification" and enter the corresponding industrial classification number and industry name.

For this survey, if the industry name is not clear, describe your business content in detail. If involved in two or more business activities, please describe the industry in which your company has the largest profits and sales.

This survey is conducted in accordance with the industrial classification after the revision of the Japanese Standard Industry Classification conducted in October 2013.

105. Date of establishment/capital participation

Please enter the fiscal year and month in which your company established the overseas affiliate in six-digit form.

In case the date of establishment is different from that of the capital participation, please enter the date of the capital participation.

106. Month of settlement

Please enter the month of settlement for the settlement contents of this survey in two-digit form.

In cases where there are more than two settlement periods, please enter the months in the margin.

107. Classification of subsidiary/sub-subsidiary

Is the overseas affiliate a subsidiary or a sub-subsidiary of your company? Please circle the applicable number. Sub-sub-subsidiaries are not applicable.

A "**subsidiary**" refers to an overseas corporation in which Japanese companies including your company hold a total investment share of 10% or more. (But only when your company has the largest investment share among the Japanese corporations, or if there is another corporation holding the same largest investment share as your company and your company is the managing company.)

A "**sub-subsidiary**" refers to an overseas corporation in which a "subsidiary", funded over 50% by a Japanese corporation(s) has invested capital of over 50%. (But only when your company has the largest investment share among the Japanese corporations, or if there is another corporation holding the same largest investment share as your company and your company is the managing company.)

Name of the direct parent company of the sub-subsidiary

If the overseas affiliate in question is your sub-subsidiary, then please enter the name of your subsidiary which is the parent company of that sub-subsidiary. Please enter either the English name or the local name in Romanized spelling (all in upper-case letters).

Please do the same in the case of an affiliate in the People's Republic of China.
ex.) 上海経産電機有限公司→SHANGHAI KEISAN ELECTRIC CO. LTD.

2 Investment

201. Capital or investment

Please enter the amount of paid-in capital, not the amount of authorized capital.

Investment mentioned here is equivalent to the capital of a joint stock company, etc. In actual terms, an association, etc. is assumed. Please confirm that it does not mean an amount invested or share by Japanese investors.

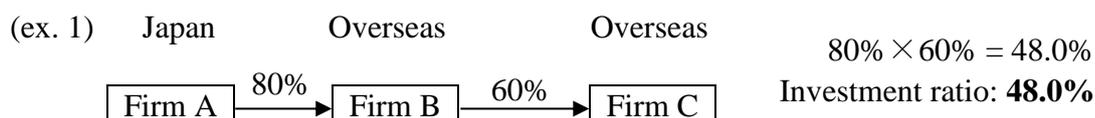
For this item, please use the rate utilized at the time your company invested capital, for conversion to yen.

Accordingly, please note that unless your company actually increases or decreases capital, the capital does not change for the reason of a change in the exchange rate.

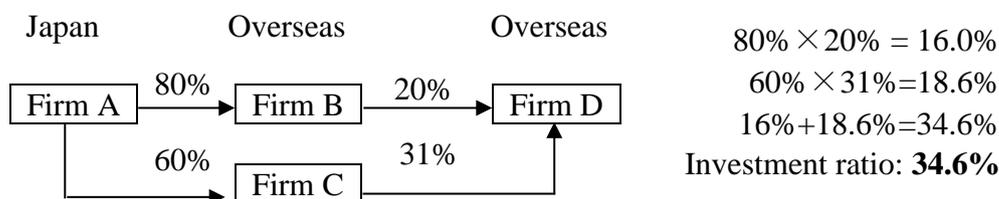
202. Ratio of Japanese investment

Please enter the ratio of the total investment made to the overseas affiliate by Japanese corporations including your company, down to the first decimal place (round off the 2nd decimal place) justified to the right.

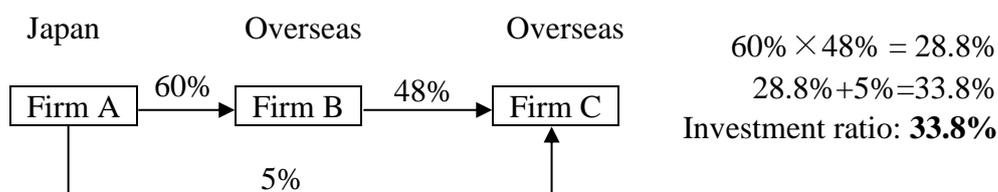
If the affiliate is a sub-sub-subsidiary, the ratio of investment should be the ratio of total Japanese investment made to the "subsidiary" multiplied by the ratio of investment made by the "subsidiary" to the "sub-subsidiary" (the ratio of indirect investment).



(ex. 2) When there are two or more indirect investors, please enter the total ratio of indirect investments.



(ex. 3) When there is any direct investment from the parent company in addition to indirect investments, please enter the total ratio of direct and indirect investment.



3 Operation status

301. Operation status

With regard to the operation status of the overseas affiliate at the time of the survey (as of the end of March, 2019), please circle the applicable number.

1. In operation

"In operation" refers to a situation in which the corporation is actually operating or conducting business.

Please respond to all the onward items except "**4** Date of dissolution, withdrawal or decline in control share".

2. Before the first settlement

"Before the first settlement" refers to a situation in which the corporation has been

established and has begun business operations but has not yet concluded its first settlement.

If this number is selected, please respond only to the remaining items for which you can provide an answer. An approximation or estimate is acceptable.

3. Not established or has not started operations

"Not established" refers to a situation in which, although a notification or post-facto report etc. of investment has been made, the affiliate has not yet been established.

"Has not started operations" refers to a situation in which the affiliate has been established but has not begun its operations.

If this number is selected, please respond only to the remaining items for which you can provide an answer. It is permissible to enter an approximation or estimate.

4. Business operations suspended

"Business operations suspended" refers to a situation in which the affiliate is not operating (conducting business) at present.

If this number is selected, please respond only to the remaining items for which you can provide an answer. It is permissible to enter an approximation or estimate.

5. Dissolution or withdrawal

"**Dissolution**" refers to a situation in which the affiliate stops its business activities and loses its status as a legal entity.

In this survey, "dissolution" shall broadly include liquidation (procedure for processing the affiliate's legal matters after the affiliate has been dissolved due to a reason other than a merger) or a liquidation-type bankruptcy or insolvency.

"**Withdrawal**" refers to a situation in which the overseas affiliate was sold, absorbed, merged, relocated (relocation to other country or region), or consolidated (merger of multiple overseas affiliates related to a single Japanese parent company) and as a result, the overseas affiliate was extinguished from the relevant location and the ratio of investment by Japanese corporations became 0%.

If your company falls under this category, please respond only to "**4** **Date of dissolution, withdrawal or decline in control share.**"

6. Decline in control share

"**Decline in control share**" refers to a situation in which the total ratio of investment by Japanese corporations in the overseas affiliate decreases to below 10% (between 0% and 10%).

If your company falls under this category, please respond only to "**4** **Date of dissolution, withdrawal or decline in control share.**"

4 **Date of dissolution, withdrawal or decline in control share**

411. Date of dissolution, withdrawal or decline in control share

Please circle the number indicating the date of dissolution, withdrawal or decline in control share which your company implemented.

5 Employment (as of March 31, 2019)

501. Number of regular employees

Please enter the total number of paid directors and regularly employed persons (including those dispatched from the Japanese side) as of the end of March 2019. It doesn't matter whether the salaries of the persons dispatched from the Japanese side are paid by overseas affiliates or not.

If it is not possible to describe the status as of the end of March 2019, write down the number of regular employees as of a prior accounting period closest to the end of March 2019.

502. Number of the persons dispatched from the Japanese side

Of the number of regular employees given in 501, please fill in the number of the persons dispatched from the Japanese side (It doesn't matter whether the salaries of the persons dispatched from the Japanese side are paid by overseas affiliates or not.)

6 Business activities

6-1. Sales

611. Sales

Please fill in the total amount of the sales of in-house mineral products, sales of in-house manufactured goods, processing fees revenue (processing fees when processing materials, semi-finished products or parts supplied by other companies), sales of purchased merchandise, and revenue from other business activities (completed construction sales in the construction industry, revenue from agriculture, forestry or fishing industries, revenue from restaurants or service industries, etc. Sales in the case of an agent and intermediary do not include merchandise sales but only commissions.) for fiscal 2018.

Regarding exports (exports to Japan and exports to third countries), please enter the value of direct exports for which your company carried out customs documentation procedures in its own name. If exports were carried out for transactions of services, etc. other than goods, please enter this value as well. Please enter the exports in terms of their destination, and not on a contract basis.
***The total amount is the sum of "612. Exports to Japan", "615. Local sales" and "619. Exports to third countries."**

612. Exports to Japan

Of the total sales for fiscal 2018, please fill in the amount of exports to Japan.

*** 612. Exports to Japan = 613. To parent company + 614. To other corporations.**

613. To parent company

Of the total amount of exports to Japan, please fill in exports to the parent company in Japan. If the overseas affiliate is a sub-subsidiary, please enter the amount of exports to the company in Japan that falls on the parent company of the parent company (located overseas) viewed from the overseas affiliate.

614. To other corporations

Of the total amount of exports to Japan, please fill in the amount of exports to corporations in Japan other than 613.

615. Local sales

Of the total sales for fiscal 2018, please fill in **the domestic sales figure for the country in which the overseas affiliates is located.**

*** 615. Local sales = 616. To Japanese corporations + 617. To regional corporations + 618. To other corporations**

616. To Japanese corporations

From among the total sales in the country in which the overseas affiliate is located, please enter the amount of sales made to Japanese corporations.

617. To regional corporations

From among the total sales in the country in which the overseas affiliate is located, please enter the amount of sales made to regional corporations (corporations of the nationality of the relevant destination).

618. To other corporations

Of the sales in the country in which the overseas affiliate is located, please fill in the sales figure for corporations other than 616 and 617.

619. Exports to third countries

Of the total sales for fiscal 2018, please fill in the total amount for exports other than "612. Exports to Japan." Sales in the country in which the overseas affiliate is located should be dealt with in "615. Local sales," and not in "619. Exports to third countries."

(e.g.) When an overseas affiliate located in the United States engaged in sales in the United States, please fill in the relevant information in the "Local sales" column. When the overseas affiliate engaged in sales in Canada, please fill in the relevant information in the "Exports to third countries" and "North America" columns.

***The total amount is the sum of the amounts of "620. North America," "621. Asia," "622. Europe" and "623. Other regions."**

620 - 623. North America - Other regions

Please allocate the amount of "619. Exports to third countries" above to "620. North America", "621. Asia", "622. Europe" and "623. Other regions", and fill in each amount.

****If your company owns any overseas affiliates in Mainland China or in Hong Kong, please keep the following points in mind.****

***When an overseas affiliate in Mainland China that your company owns engaged in sales in Mainland China**

Please fill in the relevant information in "615. Local sales."

***When an overseas affiliate in Mainland China that your company owns engaged in sales in Hong Kong**

Please fill in the relevant information in "619. Exports to third countries (621. Asia)."

***When an overseas affiliate in Hong Kong that your company owns engaged in sales in Hong Kong**

Please fill in the relevant information in "615. Local sales."

***When an overseas affiliate in Hong Kong that your company owns engaged in sales in Mainland China**

Please fill in the relevant information in "619. Exports to third countries (621. Asia)."

6-2. Purchases

624. Total purchases

Please fill in the total amount of purchases of raw materials, parts, and semi-finished products, etc. and purchases of merchandise from other companies for fiscal 2018.

For imports (imports from Japan and imports from third countries), enter the total value of direct imports for which your company carried out customs documentation procedures in its own name. If imports relating to transactions of services, etc. other than goods were also carried out, please enter this value as well. Please enter the imports in terms of their destination, and not on a contract basis.

*** 624. Total purchases = 625. Imports from Japan + 628. Local purchases + 632. Imports from third countries.**

625. Imports from Japan

Of the total purchases for fiscal 2018, please fill in the amount of imports from Japan.

*** 625. Imports from Japan = 626. From parent company + 627. From other corporations.**

626. From parent company

Of the total amount of imports from Japan, please fill in the amount of imports from the parent company in Japan.

If the overseas affiliate is a sub-subsidiary, please enter imports from the company in Japan that falls on the parent company of the parent company (located overseas) viewed from the overseas affiliate.

627. From other corporations

Of the total amount of imports from Japan, please fill in the amount of imports from corporations in Japan other than 626.

628. Local purchases

Of the total purchases for fiscal 2018, please fill in the total amount of purchases from the country in which the overseas affiliate is located.

***628. Local purchase = 629. From Japanese corporations + 630. From regional corporations + 631. From other corporations**

629. From Japanese corporations

From among the total purchases from the country in which the overseas affiliate is located, please enter the amount of purchases from Japanese corporations.

630. From regional corporations

From among the total purchases from the country in which the overseas affiliate is located, please enter the amount of purchases from regional corporations (corporations of the nationality of the relevant destination)

631. From other corporations

Of the total purchases from the country in which the overseas affiliate is located, please fill in the total purchases from corporations other than 629 and 630.

632. Imports from third countries

Of the total purchases for fiscal 2018, please fill in the total amount of imports from countries other than Japan.

Purchases from the country in which the overseas affiliate is located should be dealt with in "628. Local purchases" and not in "632. Imports from third countries."

(ex.) When an overseas affiliate located in the United States made purchases from the United States, please fill in the relevant information in the "Local purchases" column. When the overseas affiliate made purchases from Canada, please fill in the relevant information in the "Imports from third countries" and "North America" columns.

***The total amount is the sum of imports from "633. North America," "634. Asia," "635. Europe" and "636. Other regions."**

633 - 636. North America - Other regions

Please allocate the amount of "632. Imports from third countries" above to "633. North America," "634. Asia," "635. Europe" and "636. Other regions", and fill in each amount.

****If your company owns any overseas affiliates in Mainland China or in Hong Kong, please keep the following points in mind.****

***When an overseas affiliate in Mainland China that your company owns made purchases from Mainland China**

Please fill in the relevant information in "628. Local purchases."

***When an overseas affiliate in Mainland China that your company owns made purchases from Hong Kong**

Please fill in the relevant information in "632. Imports from third countries (634. Asia)."

***When an overseas affiliate in Hong Kong that your company owns made purchases from Hong Kong**

Please fill in the relevant information in "628. Local purchases."

***When an overseas affiliate in Hong Kong that your company owns had purchases from Mainland China**

Please fill in the relevant information in "632. Imports from third countries (634. Asia)."

7 Expenses, income, appropriation of earnings, and research and development

7-1. Operating expenses

711. Cost of goods sold

"Cost of goods sold" refers to manufacturing costs (the material costs, labor costs and overhead costs required for production), purchasing costs, etc. that correspond to the sales. Please enter the overall costs (costs of construction work in the case of the construction industry) of your company (overseas affiliate).

712. Sales and general administrative expenses

"Sales and general administrative expenses" are costs incurred through marketing and general administration and include expenses such as salaries, travel, advertising, data processing, communications, real estate rental and rent on movable estate which are incurred in the administration of sales or the company as a whole.

Please enter such expenses.

713. Total salaries

Please enter the total salaries and wages paid (including regular or exceptional payments of basic salaries, allowances, and bonuses) or obligated to be paid inclusive of taxes (i.e. before deducting income tax, regional tax, social security (health insurance, employees' pension insurance, etc.) or labor insurance).

However, this does not include that portion of social welfare expenses that the company is legally obliged to pay (social security (health insurance, employees' pension insurance, etc) or labor insurance).

Please enter the total amounts of the salaries included in costs of goods sold and those included in sales and general administrative expenses.

714. Rental expenses

Please enter the total costs of "real estate rental fees" such as for land and buildings and "movables rental fees" such as mining machinery, manufacturing machinery, vehicles, showcases, and office equipment. However, it excludes rental expenses for computers including terminals.

Please fill in the total amount of the rental expenses included in cost of goods sold and those included in sales and general administrative expenses.

7-2. Income, appropriation of earnings

721. Ordinary profit

Please enter the total amount of the operating and non-operating profits and losses. In case of a loss, please place a "△" symbol before the figure.

Also, the ordinary profit and loss may be calculated as follows:

$$\begin{aligned} \text{Ordinary profit and loss} = & \\ & (\text{Sales} - \text{Cost of goods sold} - \text{Selling, general and administrative expenses}) \\ & + (\text{Non-operating income} - \text{Non-operating expenses}) \end{aligned}$$

*If the concept of "Ordinary profit" does not exist in the accounting principles of the country in which the overseas affiliate is located, then enter "Profit or loss before tax".

722. Corporation tax, etc.

Please enter the total amount of tax which should be paid as corporation tax, inhabitant tax, etc. for fiscal 2018, without using a "△" symbol.

723. Current net profit

Please enter the amount after subtracting corporate tax, etc. from the total ordinary profit and the extraordinary loss/profit.

In the case of a loss, please place a "△" symbol before the figure.

724. Retained earnings for the period

Please enter the amount of the retained earnings accumulated by the appropriation of profit in fiscal 2018. If the retained earnings are negative, please place a "△" symbol before the figure.

If you are not sure of it, please calculate according to the following formula.

$$\begin{aligned} \text{Retained earnings for the period} \\ = \text{Current profit or loss after tax} - \text{Dividends} \end{aligned}$$

725. Fiscal 2018-end balance of retained earnings

Please enter the balance of retained earnings at the end of fiscal 2018, which is calculated according to the following formula.

If the balance is negative, please place a "△" symbol before the figure.

$$\begin{aligned} & \text{Fiscal 2018-end balance of retained earnings} \\ & = \text{Proprietary capital} - \text{Capital} - \text{Capital reserve} \end{aligned}$$

If there are any "paid-in advances on new stocks" at the end of the fiscal 2018 period, please calculate the balance by deducting it from the proprietary capital as well as capital and capital reserve.

7-3. Expenses for payments

731. Expenses for payments to Japanese investors

Please enter the total amount of payments from the overseas affiliates to Japanese investors (such as dividends, royalties, interest on loans, technical guidance fees, etc.), based on the account settlement.

However, please enter the amount excluding the amount of purchases from Japanese investors.

732. Dividends (included in 731)

Of the total expenses for payments to Japanese investors (731), please fill in the dividends for the ratio of investment of Japanese investors.

733. Royalties (included in 731)

Of the total expenses for payments to Japanese investors (731), please fill in the royalties for intellectual property rights such as patents and copyrights provided by Japanese investors.

734. Payment to investors other than Japanese

Please enter the total amount of payments from the overseas affiliates to investors other than Japanese (such as dividends, royalties, interest on loans, technical guidance fees, etc.), based on the account settlement.

7-4. Research and development expenses

741. Research and development expenses

Please enter the amount of personnel expenses and non-personnel expenses for R&D, including the depreciation of R&D related tangible fixed assets, contributions to joint research and research consignment expenses.

"R&D" refers to creative efforts and pursuits for the purpose of obtaining new knowledge about things, functions, or phenomena, or for the purpose of developing new applications of existing knowledge.

In the manufacturing industry, this concept includes not only research, but also development and technical innovation designed to improve products or production and manufacturing processes.

R&D expenses are those incurred for the purpose of carrying out these activities.

8 **Capital investment**

801. Capital investment

Please enter the acquisition cost of tangible fixed assets before depreciation (including projected cost for construction, and excluding land costs) for fiscal 2018.

Table 1 Regional and National Classification (including Currency Conversion Table)

Code	Region/Country	Currency	Yen
NORTH AMERICA			
101	United States	Dollar	110.42
102	Canada	Dollar	84.94
CENTRAL/SOUTH AMERICA			
201	Mexico	Peso	5.74
202	Panama	Balboa	110.42
203	El Salvador	Dollar	110.42
204	Brazil	Real	30.25
205	Argentina	Peso	3.93
206	Paraguay	Guarani	0.019
207	Chile	Peso	0.17
208	Peru	Nuevo Sol	33.56
210	Venezuela		-
211	Bolivia	Boliviano	15.98
212	Bahamas	Dollar	110.42
213	Colombia	Peso	0.037
214	Guatemala	Quetzal	14.68
215	Ecuador	Dollar	110.42
217	Nicaragua	Cordoba	3.50
218	Costa Rica	Colon	0.19
219	Trinidad Tobago	Dollar	16.31
220	British Bermuda	Dollar	110.42
221	Puerto Rico	Dollar	110.42
223	Honduras	Lempira	4.62
225	Jamaica	Dollar	0.86
227	Cayman Islands	Dollar	132.50
228	Virgin Islands	Dollar	110.42
229	Uruguay	Peso	3.59
299	Others		-
	Commonwealth of Dominica	French West Indies	
	Cuba	Suriname	
	Saint Lucia	Guyana	
	Saint Christopher and Nevis	Dominican Republic	
	Antigua and Barbuda		
	Haiti		
	Belize		

Code	Region/Country	Currency	Yen
ASIA			
302	India	Rupee	1.61
303	Pakistan	Rupee	0.91
304	Bangladesh	Taka	1.32
305	Sri Lanka	Rupee	0.68
306	Myanmar	Kyat	0.077
307	Malaysia	Ringgit	27.33
308	Singapore	Dollar	81.79
309	Thailand	Baht	3.42
310	Indonesia	Rupiah	0.0078
311	Philippines	Peso	2.10
312	Cambodia	Riel	0.027
313	Laos	Kip	0.013
314	Hong Kong	Dollar	14.08
315	Taiwan	Dollar	3.66
316	Vietnam	Dong	0.0049
317	Korea	Won	0.10
318	Nepal	Rupee	1.01
319	Brunei Darussalam	Dollar	81.79
320	China (excl.Hong Kong)	Yuan	16.68
321	Macau	Pataca	13.68
322	Mongolia	Tugrik	0.045
399	Others		-
	Timor-Leste		
	Bhutan		
	Maldives		

Table 1 Regional and National Classification (including Currency Conversion Table)

Code	Region/Country	Currency	Yen
MIDDLE EAST			
401	Iran	Rial	0.0027
402	Israel	NewSheqel	30.76
403	Kuwait	Dinar	368.07
404	Lebanon	Pound	0.073
405	Saudi Arabia	Riyal	29.45
406	U.A.E.	Dirham	30.09
408	Bahrain	Dinar	290.58
409	Qatar	Riyal	30.34
411	Iraq	New Dinar	0.093
412	Sultanate of Oman	Rial	290.58
499	Others		-
	Jordan		
	Afghanistan		
	Syria		

Code	Region/Country	Currency	Yen
EUROPE			
501	U.K.	Pound	147.23
502	France	Euro	129.91
503	Germany	Euro	129.91
504	Belgium	Euro	129.91
505	Ireland	Euro	129.91
506	Switzerland	Franc	112.67
507	Portugal	Euro	129.91
508	Holland	Euro	129.91
509	Italy	Euro	129.91
510	Luxembourg	Euro	129.91
511	Spain	Euro	129.91
512	Greece	Euro	129.91
514	Austria	Euro	129.91
515	Norway	Krone	13.58
516	Denmark	Krone	17.50
518	Sweden	Krona	12.71
519	Turkey	Lira	22.86
520	Romania	Leu	28.03
521	Finland	Euro	129.91
522	Monaco	Euro	129.91
523	Cyprus	Euro	129.91
524	Poland	Zloty	30.59
525	Russia	Ruble	1.76
526	Hungary	Forint	0.41
527	Czech Republic	Koruny	5.08
528	Slovakia	Euro	129.91
530	Slovenia	Euro	129.91
531	Estonia	Euro	129.91
532	Latvia	Euro	129.91
533	Lithuania	Euro	129.91
534	Bulgaria	Lev	66.52
535	Croatia	Kuna	17.58
536	Ukraine	Hryvnya	4.06
537	Kazakhstan	Tenge	0.32
538	Republic of Uzbekistan	Sum	0.014
539	Montenegro	Euro	129.91
599	Others		-
	Azerbaijan	Serbia	
	Albania	Tajikistan	
	Armenia	Turkmenistan	
	Andorra	Vatican	
	Kyrgyz	Belarus	
	Georgia	Bosnia and Herzegovina	
	San Marino	Liechtenstein	
	Malta	Iceland	

Table 1 Regional and National Classification (including Currency Conversion Table)

Code	Region/Country	Currency	Yen
OCEANIA			
601	Australia	Dollar	82.40
602	New Zealand	Dollar	76.15
603	Fiji	Dollar	52.83
604	Papua New Guinea	Kina	33.66
605	Samoa	Tala	42.63
606	Palau	Dollar	110.42
607	North Mariana Island (U.S.)	Dollar	110.42
609	Solomon Islands	Dollar	13.89
610	New Caledonia		-
611	Federated States of Micronesia	Dollar	110.42
612	Republic of Kiribati	Dollar	82.40
699	Others		-
	Tuvalu		
	Tonga		
	Nauru		
	Vanuatu		

Code	Region/Country	Currency	Yen
AFRICA			
701	Egypt	Pound	6.21
702	Morocco	Dirham	11.76
703	Zimbabwe		-
704	Liberia	Dollar	0.77
705	Tanzania	Shilling	0.049
707	Nigeria	Naira	0.36
708	Republic of Cote d' Ivoire	CFAF	0.20
709	Madagascar	Ariary	0.033
710	Kenya	Shilling	1.09
711	Ethiopia	Birr	4.03
712	Zambia	Kwacha	10.56
713	Uganda	Shilling	0.030
714	Ghana	Cedi	24.06
717	Democratic Republic of the Congo	Franc	0.068
718	Mauritius	Rupee	3.25
719	Canary Islands	Euro	129.91
725	Senegal	CFAF	0.20
726	Eswatini	Lilangeni	8.34
727	Libya	Dinar	81.19
729	Niger	CFAF	0.20
730	Tunisia	Dinar	41.67
731	South Africa	Rand	8.34
732	Algeria	Dinar	0.95
733	Angola	Kwanza	0.44
734	Mozambique	Metical	1.83
735	Republic of Botswana	Pula	10.83
736	Republic of Namibia	Dollar	8.35
737	Republic of Malawi	Kwacha	0.15
799	Others		-
	Sao Tome and Principe	Togo	
	Djibouti	Benin	
	Seychelles	Mali	
	Somalia	South Sudan	
	Chad	Sierra Leone	
	Central African Republic	Gambia	
	Sudan	Mauritania	
	Republic of Congo	Guinea	
	Rwanda	Cameroon	
	Gabon		

Table 2 States of United States of America

State	Code	State	Code	State	Code
Alabama	30	Louisiana	22	Ohio	31
Alaska	49	Maine	40	Oklahoma	16
Arizona	07	Maryland	48	Oregon	02
Arkansas	21	Massachusetts	43	Pennsylvania	36
California	04	Michigan	26	Rhode Island	44
Colorado	10	Minnesota	18	South Carolina	39
Connecticut	45	Mississippi	25	South Dakota	13
Delaware	47	Missouri	20	Tennessee	29
Florida	34	Montana	08	Texas	17
Georgia	33	Nebraska	14	Utah	06
Hawaii	50	Nevada	03	Vermont	42
Idaho	05	New Hampshire	41	Virginia	37
Illinois	24	New Jersey	46	Washington	01
Indiana	27	New Mexico	11	Washington,D.C.	51
Iowa	19	New York	35	West Virginia	32
Kansas	15	North Carolina	38	Wisconsin	23
Kentucky	28	North Dakota	12	Wyoming	09

Table 3 Provinces of People's Republic of China

Code	Province	Code	Province
01	Xinjiang Uygur	17	Jiangsu
02	Tibet	18	Shandong
03	Gansu	19	Henan
04	Qinghai	20	Shanxi
05	Sichuan	21	Manzhouli
06	Yunnan	22	Ningxia Hui
07	Guizhou	23	Shaanxi
08	Hunan	24	Heilongjiang
09	Guangxi	25	Jilin
10	Hubei	26	Liaoning
11	Guangzhou	27	Tianjing
12	Hainan	28	Beijing
13	Jiangxi	29	Shanghai
14	Zhejiang	30	Hebei
15	Anhui	31	Chongquin
16	Fujian		

Table 4 Industrial Classification Code Table

Code	Type of Industry	Description
	Agriculture, forestry, and fisheries	
0101	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.
	Mining and quarrying of stone and gravel	
0201	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.
	Construction	
0301	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.)
	Manufacture of food and beverages, tobacco, and feed	
0401	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.
	Manufacture of textile mill products	
0501	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.
	Manufacture of lumber and wood products and of pulp, paper and paper products	
0601	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
	Manufacture of chemical and allied products	
0701	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.
	Manufacture of petroleum and coal products	
0801	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.
	Manufacture of ceramic, stone and clay products	
0901	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.
	Manufacture of iron and steel iron industries	
1001	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.
	Manufacture of non-ferrous metals and products	
1101	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.
	Manufacture of fabricated metal products	
1201	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.

Code	Type of Industry	Description
	Manufacture of information and communication electronics equipment and of electronic parts and devices	
1701	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.
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.
	Manufacture of transportation equipment	
1801	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.
	Miscellaneous manufacturing industries	
1901	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, Ophthalmic goods including frames, etc.
	Electricity, gas, heat supply and water	
2001	Electricity, gas, heat supply and water	Power stations, Substations, Gasworks, Gas distribution, Heat supply, Water supply, Industrial water supply, Sewerage works

Code	Type of Industry	Description
	Information and communications	
2101	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.
	Transport	
2201	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.
	Wholesale and retail trade	
2301	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.
	Finance and insurance	
2401	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.
	Real estate	
2501	Real estate	Real estate agencies, Real estate lessors and managers
	Goods rental and leasing	
2601	Goods rental and leasing	General goods rental and leasing, Industrial machinery and equipment rental and leasing, Automobile rental, etc.
	Accommodations, Eating and drinking places,	
2701	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

Code	Type of Industry	Description
	Education and learning support, Medical, health care and welfare, Compound services	
2801	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.
	Services, etc.	
2901	Business consultants and pure holding companies	Business consultants, Pure holding companies
2902	Advertising	Advertising
2903	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 pure holding company, classify into “2901 Services, etc”, and if “Research institute” in the same business section as that of your parent company.