

Notes for Income Statement

1. Amounts less than millions are rounded down.
2. Trading profits and trading losses are recognized by contract date basis, and includes interest received/paid, the amount of change in valuation gains/losses for securities, monetary claims and derivatives as of the consolidated interim term end date compared with that at the end of the previous term. The amounts of change of valuation gains/losses for derivatives are measured using the estimated settlement price assuming settlement in cash at the consolidated interim term end date.
3. Extraordinary losses includes amortized cost of unrecognized net obligation from initial application of the new accounting standard for employees retirement benefit in Japan of 10,083 million yen.
4. Effective April 1, 2000, a new accounting standard of employees retirement benefit is adopted in Japan. Accordingly, Operating profits and Income before income taxes have increased compared with prior accounting method by 5,232 million yen and 17,149 million yen, respectively.
5. Effective April 1, 2000, a new accounting standard for financial instruments is adopted in Japan. Accordingly, the valuation methods of securities and derivatives excluding those in trading portfolio have been changed, and the hedge accounting has been applied. As a result, both Operating profits and Income before income taxes have decreased compared with prior accounting by 2,311 million yen. And income and expenses relating to derivative transactions which meet the criteria for hedge accounting are presented by net by each account, which has been changed from prior accounting that presented net by each transaction. As a result, Operating income and Operating expenses have decreased by 184,244 million yen, respectively. However, Operating profits and Income before income taxes have not changed.
6. Enterprise taxes other than relating to income are included in Other expenses. Effective April 1, 2000, the Special Ordinance Concerning Taxation Standard for Enterprise Taxes in Relation to Banks in the Tokyo Metropolis (Tokyo Metropolis Ordinance 145 of April 1, 2000) is enacted, and the enterprise taxes in Tokyo, which were included in Current income taxes for prior period, are now included in Other expenses by the amount of 3,700 million yen.