When conducting a joint business through investment When conducting a non-invested joint business ⦁Shared in proportion to the investment amount ⦁Between corporations without special relationships ：Sharing ratio according to agreement ⦁ Between corporations with a special relationship: Ratio of sales or total asset value for the previous fiscal year or the relevant fiscal year (excluding the book value of stocks when holding shares of other joint ventures) (Corporations can choose, and if so, 5-year obligation applies) ☞ If not selected, it is based on sales of the previous fiscal year. - Joint event expenses paid in proportion to the number of attendees: Ratio of attendees - Group purchase expenses paid in proportion to the purchase amount: Purchase amount ratio - Domestic advertising is based on domestic sales. - Export amount for overseas advertising (excluding agency export amount) - Joint usage fees for intangible assets: Total amount of capital according to corporate accounting standards as of the start date of the relevant fiscal year