Valuation method for foreign currency assets - Financial companies such as banks: Select between ① and ② Division Monetary foreign currency assets and liabilities Currency forward/swap ① Evaluation ○ Evaluation × ② Evaluation ○ Evaluation ○ - Non-bank general corporation: Select between ① and ② Division Monetary foreign currency assets and liabilities Currency forward/swap for hedging purposes ① Evaluation × Evaluation × ② Evaluation ○ Evaluation ○