Execution Standard 42-76-1 Valuation of foreign currency assets and liabilities ① Monetary foreign currency assets and liabilities held by financial companies engaged in banking business are as follows: Evaluate. assets to be evaluated Assessment Methods Monetary foreign currency assets and liabilities Business year end date, sales base rate, etc. currency line diagram, currency swap, Exchange rate insurance Among the following methods, the method reported (the reported evaluation method will also be used in subsequent fiscal years) continues to apply) 1. Among the contents of the contract, foreign currency assets and liabilities are traded at the base rate as of the end of the fiscal year. How to evaluate, etc. 2. Among the contents of the contract, foreign currency assets and liabilities are set at the trading base rate on the contract date, etc. How to evaluate ② Monetary foreign currency assets and liabilities held by corporations other than financial companies and currency forwards for currency risk hedging etc. are evaluated according to the reported method among any of the following methods. assets to be evaluated Assessment Methods Monetary foreign currency assets and liabilities For hedging foreign exchange risk call lines, etc. 1. Current trading base rate, etc. on the date of acquisition or date of occurrence (date of contract conclusion in case of currency forward) 2. Sales base rate, etc. as of the end date of the fiscal year (No. 1 is applied before application of No. 2)