The larger amount between the estimated retirement benefit amount (1) and the estimated actuarial basis amount (2) as of the end date of the business year. Retirement benefit allowance as of the end date of the fiscal year (3) Cumulative limit for including loss amounts such as retirement pension contributions (A) Cumulative limit for including loss amounts such as retirement pension contributions (A) Contributions, etc. already included in the loss amount (B) (5) Loss amount inclusion limit (C) Total amount of retirement pension deposits, etc. as of the end date of the fiscal year (4) Charges already included in loss amount, etc. (B)(5) Charges, etc. subject to inclusion in loss amount (D) Range of loss amount included = the lesser of (C) and (D)