What is included in interest paid What is not included in interest paid 1. Financial bill discount fee 2. Unpaid interest 3. Interest equivalent amount among financial lease payments 4. Amortization of discounted bond issuance 5. Redemption premium paid to maturity holders of convertible bonds 6. Unpaid interest exempted by the decision to approve the company reorganization plan 1. Commercial paper discount amount (when viewed as a sale transaction according to corporate accounting standards) 2. Advance interest 3. Present value discounted loan amortization 4. In deferred income, the amount calculated as interest paid separately from the acquisition price (Banker's Usage interest, etc.) 5. Payment guarantee fee, credit guarantee fee payment fee 6. Early repayment fee paid when repaying a loan from a financial institution early