



Japan

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Official Language:	Japanese
Monetary Unit:	Yen
Stock Exchanges:	Osaka Securities Exchange (OSE) Tokyo Stock Exchange (TSE) Nagoya Stock Exchange (NSE) Other exchanges in Fukuoka, Hiroshima, Kyoto, Nigita and Sapporo
Regulatory Authority:	Ministry of Finance (MOF)

Forms of Business Enterprise

Corporation
Limited liability company
Unlimited liability company
Company with limited and unlimited liability
Branch of a foreign enterprise

Audited Statements

Listed companies must submit annual, audited financial statements to the MOF within three months of the fiscal year's close. The financial statements must include the balance sheet, the income statement, proposals relating to the distribution of profit or loss, supplementary account statements and the business report. Semi-annual reports are also mandatory.

Consolidated Statements

Listed companies must have audited, consolidated statements containing a balance sheet, income statement and a retained earnings statement.

Additional Information

The Osaka Securities Exchange requires listed companies to distribute annual reports within three months of the company's fiscal year end and to issue a press release on half earnings as soon as they become available.