



Consolidated Financial Results for the Third Quarter of the Year Ending December 31, 2021

[Japanese GAAP]

November 8, 2021

Company name:	Carna Biosciences, Inc.	Stock Exchange listing: Tokyo Stock Ex	change(JASDAQ Growth)	
Stock code:	4572	URL: https://www.carnabio.com/english/		
Representative:	Kohichiro Yoshino, Preside	ent and CEO		
Contact:	Emi Yamamoto, Director, I	Business Administration Division	TEL: +81-78-302-7075	
Scheduled submission	on of quarterly report:	November 9, 2021		
Scheduled date of div	vidend payment:	_		
Supplementary mate	rials for financial results:	Yes		
Financial results brie	fing:	No		

(Rounded down to the nearest million yen)

1. Consolidated Financial Results for the Nine Months Ended September 30, 2021

(1) Consolidated operating results (Percentages show changes from the same period of the previous fiscal year)

	Net sales		Operating profit		Ordinary profit		Profit attributable	
							to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
Nine months ended September 30, 2021	636	(24.9)	(1,169)		(1,171)		(1,178)	—
Nine months ended September 30, 2020	847	(70.4)	(615)	—	(625)	—	(649)	—

Note: Comprehensive income Nine months ended September 30, 2021: (1,162) million yen (-%)

Nine months ended September 30, 2020: (654) million yen (-%)

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
Nine months ended September 30, 2021	(94.24)	—
Nine months ended September 30, 2020	(52.93)	

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
	Millions of yen	Millions of yen	<u> </u>
As of September 30, 2021	4,211	3,479	82.4
As of December 31, 2020	4,835	3,824	79.0

Reference: Shareholders' equity As of September 30, 2021: 3,468 million yen As of Dec. 31, 2020: 3,820 million yen

2. Dividends

	Dividend per share							
	End of 1st quarter	End of 2 nd quarter	End of 3rd quarter	Year-end	Total			
	Yen	Yen	Yen	Yen	Yen			
FY2020	_	0.00	—	0.00	0.00			
FY2021		0.00	_					
FY2021 (Forecast)				0.00	0.00			

Note: Revision to the most recently announced dividend forecast: None

3. Consolidated Financial Forecast for FY2021 (January 1, 2021 to December 31, 2021)

(Percentages show changes from the same period of the previous fiscal year)

	Net sal	es	Operating inco	me	Ordinary inco	ome	Profit attributabl owners of pare		Earnings per share
FY2021	Millions of yen 923	% (18.5)	Millions of yen (1,811)	%	Millions of yen (1,816)	%	Millions of yen (1,825)	%	Yen (147.19)

Note: Revision to the most recently announced financial forecast: None

* Notes

- (1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in the scope of consolidation): None
- (2) Application of special accounting methods for presenting quarterly consolidated financial statements: None
- (3) Changes in accounting policies, accounting estimates, and restatements
 - 1) Changes in accounting policies due to revisions in accounting standards, etc.: None
 - 2) Changes in accounting policies other than 1) above: None
 - 3) Changes in accounting estimates: None
 - 4) Restatements: None
- (4) Number of shares outstanding (common stock)
 - 1) Number of shares outstanding at the end of the period (including treasury stock)
 - As of September 30, 2021: 13,123,900 shares As of Dec. 31, 2020: 12,407,100 shares
 - 2) Number of treasury stock at the end of the period
 - As of September 30, 2021: 5,124 shares As of Dec. 31, 2020: 5,124 shares
 - 3) Average number of shares outstanding during the period

Third quarter of FY2021: 12,501,154 shares Third quarter of FY2020: 12,264,603 shares

- * This financial report is exempt from quarterly review procedures by auditors.
- * Note to ensure appropriate use of forecasts and other remarks

The forecasts and other forward-looking statements included in this document are based on the information currently available to the management and certain assumptions considered by the management to be reasonable. Actual operating results may differ materially from these statements for various factors.

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Consolidated Financial Statements

(1) Consolidated Balance Sheet

		(Thousands of yen)
	FY2020 (As of Dec. 31, 2020)	FY2021 (As of Sep. 30, 2021)
Assets		
Current assets		
Cash and deposits	4,299,142	3,790,605
Accounts receivable-trade	129,175	64,873
Merchandise and finished goods	66,178	70,913
Work in process	14,555	8,114
Raw materials and supplies	23,789	30,797
Other	175,352	118,698
Total current assets	4,708,193	4,084,001
Non-current assets		
Property, plant and equipment	53,330	54,556
Intangible assets	3,613	2,974
Investments and other assets	70,218	69,808
Total non-current assets	127,162	127,339
Total assets	4,835,356	4,211,341

		(Thousands of yen)
	FY2020 (As of Dec. 31, 2020)	FY2021 (As of Sep. 30, 2021)
Liabilities		
Current liabilities		
Accounts payable-trade	1,517	-
Current portion of bonds payable	28,000	28,000
Current portion of long-term borrowings	161,897	140,040
Accounts payable-other	343,956	143,388
Income tax payable	103	15,930
Other	191,719	256,955
Total current liabilities	727,194	584,313
Non-current liabilities		
Bonds payable	60,000	32,000
Long-term borrowings	179,887	74,854
Asset retirement obligations	36,839	37,285
Other	7,425	3,162
Total non-current liabilities	284,151	147,302
Total liabilities	1,011,346	731,616
Net assets		
Shareholders' equity		
Share capital	558,829	964,115
Capital surplus	4,310,038	4,715,325
Retained earnings	(1,038,476)	(2,216,551)
Treasury shares	(222)	(222)
Total shareholders' equity	3,830,169	3,462,667
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	21	(390)
Deferred gains or losses on hedges	(1,176)	3,448
Foreign currency translation adjustment	(8,554)	3,041
Total accumulated other comprehensive income	(9,709)	6,099
Share acquisition rights	3,550	10,958
Total net assets	3,824,010	3,479,725
Total liabilities and net assets	4,835,356	4,211,341
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(2) Consolidated Statements of Income and Comprehensive Income

Consolidated Statement of Income

First nine months of FY2020 (Jan. 1 - Sep. 30, 2020) First nine months of FY2021 (Jan. 1 - Sep. 30, 2021) Net sales $847,647$ $636,512$ Cost of sales $132,750$ $95,754$ Gross profit $714,897$ $540,717$ Selling, general and administrative expenses $1,330,581$ $1,709,734$ Opcrating loss ($615,684$) ($1,169,016$) Non-operating income 109 90 Interest income 00 900 Dividend income 291 298 Subsidy income 999 $1,346$ Grant income - 7200 Foreign exchange gains - 5977 Other 1118 8133 Total non-operating income $1,109$ 1.887 Non-operating expenses $5,921$ 3.081 Gurantice cost of subscription rights to shares - 5.952 Foreign exchange losses 11 4 30 Issuance cost of subscription rights to shares - 5.952 Foreign exchange losses <t< th=""><th></th><th></th><th>(Thousands of yen)</th></t<>			(Thousands of yen)
Cost of sales 132,750 95,794 Gross profit 714,897 540,717 Selling, general and administrative expenses 1,330,581 1,709,734 Operating loss (615,684) (1,169,016) Non-operating income 109 90 Interest income 291 298 Subsidy income 299 1,346 Grant income - 7,200 Foreign exchange gains - 997 Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 5,921 3,081 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 143 300 Total non-operating expenses 1,000 - Grain on reversal of share acquisition rights 1,000			
Gross profit 714,897 540,717 Selling, general and administrative expenses 1,330,581 1,709,734 Operating loss (615,684) (1,169,016) Non-operating income 109 90 Interest income 291 298 Subsidy income 291 298 Grant income - 7,200 Foreign exchange gains - 597 Other 118 813 Total non-operating income 1,109 1,88 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 14 30 Total non-operating expenses (625,604) (1,171,814) Extraordinary income 1,000 - Gain on reversal of share acquisition rights 1,000 - Total non-operating expenses 22,782	Net sales	847,647	636,512
Selling, general and administrative expenses 1,330,581 1,709,734 Operating loss (615,684) (1,169,016) Non-operating income 109 90 Dividend income 291 298 Subsidy income 999 1,346 Grant income - 7,200 Foreign exchange gains - 957 Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 5,921 3,081 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income 1,000 - Total extraordinary income 22,782 6,108 </td <td>Cost of sales</td> <td>132,750</td> <td>95,794</td>	Cost of sales	132,750	95,794
Operating loss $(615,684)$ $(1,169,016)$ Non-operating income10990Dividend income291298Subsidy income9991,346Grant income $-$ 7,200Foreign exchange gains $-$ 597Other118813Total non-operating income1,51810,345Non-operating expenses $5,921$ 3,081Guarantee commission1,1091,087Share issuance costs4,3732,990Issuance cost of subscription rights to shares $-$ 5,952Foreign exchange losses18 $-$ Other14300Total non-operating expenses(625,604)(1,171,814)Extraordinary loss(622,604)(1,171,814)Extraordinary income1,000 $-$ Total extraordinary income22,7826,108Total extraordinary losses22,7826,108Income taxes-deferred(107)(5,722)Total income taxes(647,386)(1,177,923)Income taxes-deferred(107)(5,722)Total income taxes(1077)(5,724)Income taxes-deferred(1077)(5,724)Income taxes-deferred(1077)(5,724)Income taxes(1,751)151Loss(649,138)(1,178,075)	Gross profit	714,897	540,717
Non-operating income10990Interest income10990Dividend income291298Subsidy income9991,346Grant income-7,200Foreign exchange gains-597Other118813Total non-operating income1,51810,345Non-operating expenses5,9213,081Guarantee commission1,1091,087Share issuance costs4,3732,990Issuance cost of subscription rights to shares-5,952Foreign exchange losses18-Other1430Total non-operating expenses(625,604)(1,171,814)Extraordinary incomeGain on reversal of share acquisition rights1,000-Total extraordinary incomeGain on reversal of share acquisition rights1,000-Extraordinary losses22,7826,108Inote taxes-deferred(647,386)(1,177,923)Income taxes-current1,8595,924Income taxes-deferred(107)(5,772)Total income taxes(649,138)(1,178,075)	Selling, general and administrative expenses	1,330,581	1,709,734
Interest income 109 90 Dividend income 291 298 Subsidy income 999 1,346 Grant income - 7,200 Foreign exchange gains - 597 Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 1,109 1,087 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income 1,000 - Gain on reversal of share acquisition rights 1,000 - Total extraordinary income 22,782 6,108 Loss before income taxes (647,386) (1,177,923)	Operating loss	(615,684)	(1,169,016)
Dividend income 291 298 Subsidy income 999 1,346 Grant income — 7,200 Foreign exchange gains — 7,200 Foreign exchange gains — 7,200 Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 1 10,315 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares — 5,952 Foreign exchange losses 118 — Other 14 300 Total non-operating expenses (625,604) (1,171,814) Extraordinary loss 1,000 — Gain on reversal of share acquisition rights 1,000 — Total extraordinary income 1,000 — Extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923)<	Non-operating income		
Subsidy income 999 1,346 Grant income 7,200 Foreign exchange gains 597 Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 5,921 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares 5,952 Foreign exchange losses 18 Other 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income Gain on reversal of share acquisition rights 1,000 Total extraordinary income Impairment loss 22,782 6,108 Total extraordinary losses Income taxes-deferred (107) (5,772) Total income taxes 1,751 151	Interest income	109	90
Grant income - 7,200 Foreign exchange gains - 597 Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 1,518 10,345 Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 14 30 Total non-operating expenses (625,604) (1,171,814) Extraordinary losse 1,000 - Gain on reversal of share acquisition rights 1,000 - Total extraordinary income - - Impairment loss 22,782 6,108 Total extraordinary losses - 22,782 6,108 Income taxes-deferred (107) (5,722) 10,108 Income taxes-deferred 1,751 151 Income taxes	Dividend income	291	298
Foreign exchange gains $-$ 597 OtherOther118813Total non-operating income1,51810,345Non-operating expenses1,1091,087Interest expenses4,3732,990Isuance costs4,3732,990Issuance cost of subscription rights to shares $-$ 5,952Foreign exchange losses18 $-$ Other1430Total non-operating expenses11,43713,143Ordinary loss(625,604)(1,171,814)Extraordinary income1,000 $-$ Total extraordinary income1,000 $-$ Extraordinary losses22,7826,108Total extraordinary losses22,7826,108Inpairment loss22,7826,108Loss before income taxes(647,386)(1,177,923)Income taxes-current1,8595,924Income taxes-deferred(107)(5,772)Total income taxes(649,138)(1,178,075)	Subsidy income	999	1,346
Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 1,109 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income - - Gain on reversal of share acquisition rights 1,000 - Total extraordinary income - - Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138)	Grant income	—	7,200
Other 118 813 Total non-operating income 1,518 10,345 Non-operating expenses 1,109 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares - 5,952 Foreign exchange losses 18 - Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income - - Gain on reversal of share acquisition rights 1,000 - Total extraordinary income - - Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138)	Foreign exchange gains	_	597
Non-operating expensesInterest expensesGuarantee commissionShare issuance costsShare issuance costsShare issuance costsIssuance cost of subscription rights to sharesForeign exchange lossesOther1430Total non-operating expensesInterest extraordinary incomeGain on reversal of share acquisition rightsImpairment loss22,7826,108Loss before income taxes(647,386)(1,177,923)Income taxes-current1,8595,924Income taxes(107)(5,772)Total income taxes(107)(5,772)Total income taxes(1,178,075)Loss(649,138)(1,178,075)		118	813
Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares — 5,952 Foreign exchange losses — 5,952 Other 14 30 Total non-operating expenses (1,171,814) Extraordinary loss 1,000 — Gain on reversal of share acquisition rights 1,000 — Total extraordinary income 1,000 — Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859	Total non-operating income	1,518	10,345
Interest expenses 5,921 3,081 Guarantee commission 1,109 1,087 Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares — 5,952 Foreign exchange losses — 5,952 Other 14 30 Total non-operating expenses (1,171,814) Extraordinary loss 1,000 — Gain on reversal of share acquisition rights 1,000 — Total extraordinary income 1,000 — Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859	Non-operating expenses	· · · · · ·	
Share issuance costs 4,373 2,990 Issuance cost of subscription rights to shares — 5,952 Foreign exchange losses 18 — Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income — — Gain on reversal of share acquisition rights 1,000 — Total extraordinary income 1,000 — Extraordinary losses 1,000 — Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes 1,751 151 Loss (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)		5,921	3,081
Issuance cost of subscription rights to shares $-$ 5,952Foreign exchange losses18 $-$ Other1430Total non-operating expenses11,43713,143Ordinary loss(625,604)(1,171,814)Extraordinary income $(625,604)$ $-$ Gain on reversal of share acquisition rights1,000 $-$ Total extraordinary income $1,000$ $-$ Extraordinary losses $22,782$ $6,108$ Impairment loss $22,782$ $6,108$ Total extraordinary losses $22,782$ $6,108$ Income taxes $(647,386)$ $(1,177,923)$ Income taxes-current $1,859$ $5,924$ Income taxes (107) $(5,772)$ Total income taxes $1,751$ 151 Loss $(649,138)$ $(1,178,075)$	Guarantee commission	1,109	1,087
Foreign exchange losses 18 Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income (625,604) (1,171,814) Extraordinary income 1,000 Total extraordinary income 1,000 Extraordinary losses 1,000 Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Share issuance costs	4,373	2,990
Other 14 30 Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income (625,604) (1,171,814) Extraordinary income 1,000 Total extraordinary income 1,000 Total extraordinary income 1,000 Extraordinary losses 1,000 Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Issuance cost of subscription rights to shares	—	5,952
Total non-operating expenses 11,437 13,143 Ordinary loss (625,604) (1,171,814) Extraordinary income 1,000 Gain on reversal of share acquisition rights 1,000 Total extraordinary income 1,000 Extraordinary losses 1,000 Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)		18	_
Ordinary loss (625,604) (1,171,814) Extraordinary income	Other	14	30
Extraordinary income1,000Gain on reversal of share acquisition rights1,000Total extraordinary income1,000Extraordinary lossesImpairment loss22,782Total extraordinary losses22,782Loss before income taxes(647,386)Income taxes-current1,859Income taxes-deferred(107)Total income taxes1,751Loss(649,138)Loss(649,138)	Total non-operating expenses	11,437	13,143
Gain on reversal of share acquisition rights1,000Total extraordinary income1,000Extraordinary lossesImpairment loss22,782Total extraordinary losses22,782Loss before income taxes(647,386)Income taxes-current1,859Income taxes-deferred(107)Total income taxes1,751Loss(649,138)Loss(1,178,075)	Ordinary loss	(625,604)	(1,171,814)
Total extraordinary income 1,000 — Extraordinary losses	Extraordinary income		
Extraordinary losses Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Gain on reversal of share acquisition rights	1,000	_
Impairment loss 22,782 6,108 Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Total extraordinary income	1,000	
Total extraordinary losses 22,782 6,108 Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Extraordinary losses		
Loss before income taxes (647,386) (1,177,923) Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Impairment loss	22,782	6,108
Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Total extraordinary losses	22,782	6,108
Income taxes-current 1,859 5,924 Income taxes-deferred (107) (5,772) Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Loss before income taxes	(647,386)	(1,177,923)
Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Income taxes-current		
Total income taxes 1,751 151 Loss (649,138) (1,178,075)	Income taxes-deferred		,
Loss (649,138) (1,178,075)	Total income taxes		
	Loss		(1,178,075)
	Loss attributable to owners of parent		

Consolidated Statement of Comprehensive Income

		(Thousands of yen)
	First nine months of FY2020 (Jan. 1 - Sep. 30, 2020)	First nine months of FY2021 (Jan. 1 - Sep. 30, 2021)
Loss	(649,138)	(1,178,075)
Other comprehensive income		
Valuation difference on available-for-sale securities	388	(412)
Deferred gains or losses on hedges	(78)	4,624
Foreign currency translation adjustment	(5,260)	11,596
Total other comprehensive income	(4,950)	15,809
Comprehensive income	(654,089)	(1,162,265)
Comprehensive income attributable to owners of parent	(654,089)	(1,162,265)

This financial report is solely a translation of "Kessan Tanshin" (in Japanese, including attachments), which has been prepared in accordance with accounting principles and practices generally accepted in Japan, for the convenience of readers who prefer an English translation.