

## Comparison of Asset Classifications

Classification of Risk Management Loans	Classification based on the Financial Reconstruction Law	Classification for Self Assessment
Purpose: Disclosure under the Banking Law, etc	Disclosure under the FRL, etc	Preparation for conducting appropriate write-offs/provisions
Subject:  All Loans	securities loaned, foreign exchange, accrued interest, temporary payment, and claims to guarantee	All Assets
Includes portions covered by collateral/provisions	Includes portions covered by collateral/provisions	Categorization of assets reflects the status of collateral/provisions
Loan to Borrowers in Legal Bankruptcy  Past Due Loans	Bankrupt or De facto Bankrupt	Bankrupt De facto bankrupt  Category I      Category II      Category III      Category IV
Past Due Loans	Doubtful	In danger of Bankruptcy  Category I      Category II      Category III
3PDL	Special Attention	Need Attention  Category I      Category II
Restructured Loan		Normal Category I
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