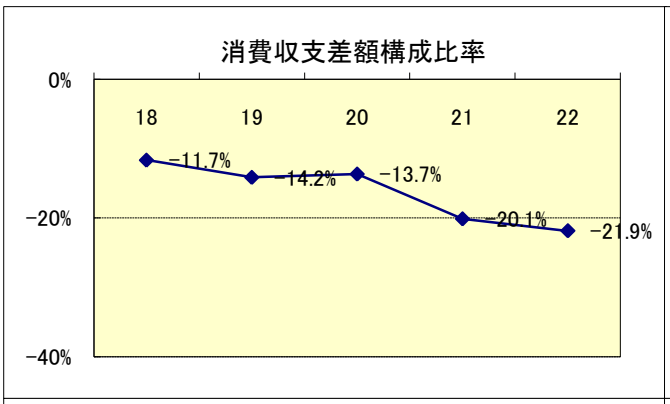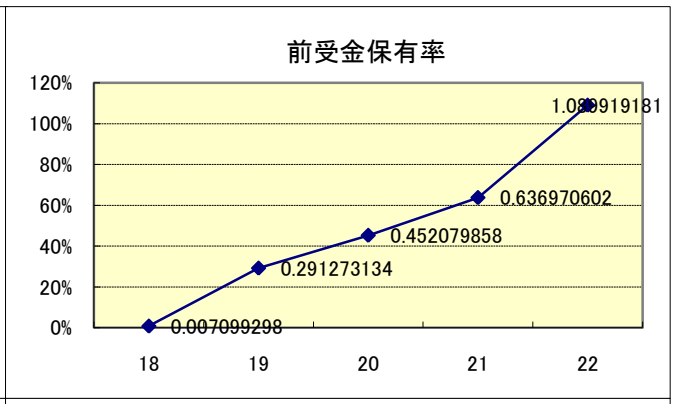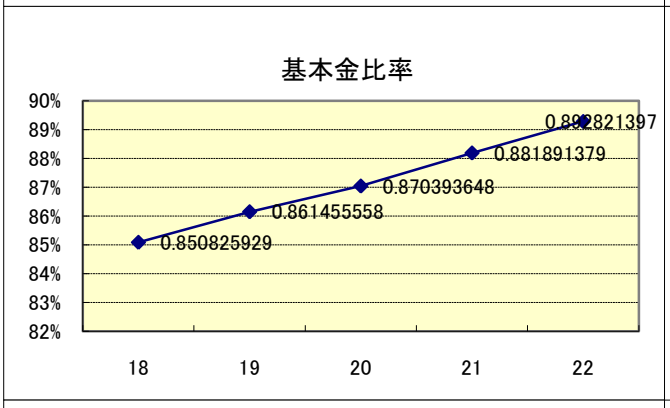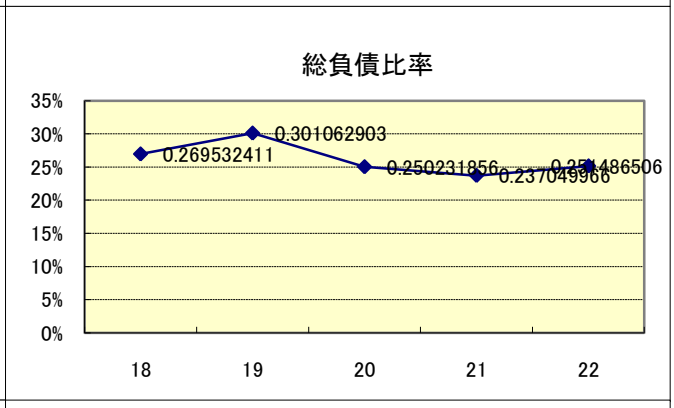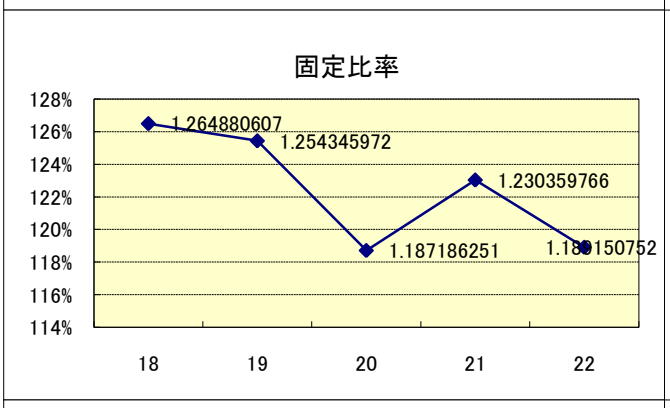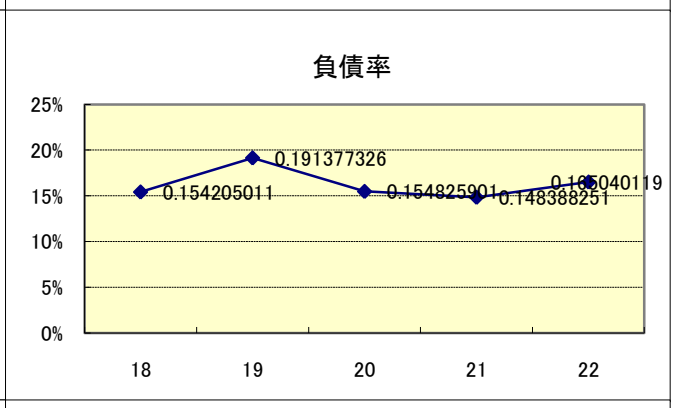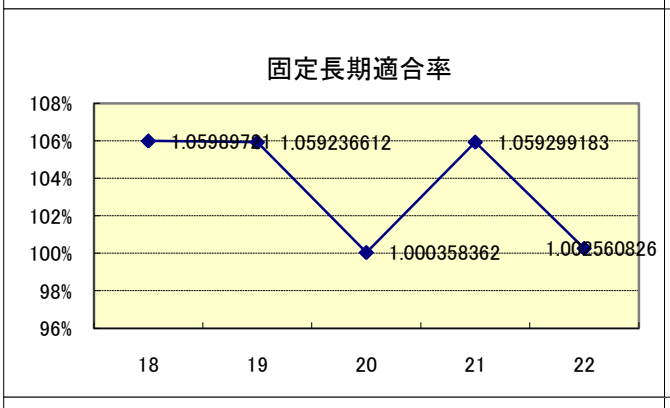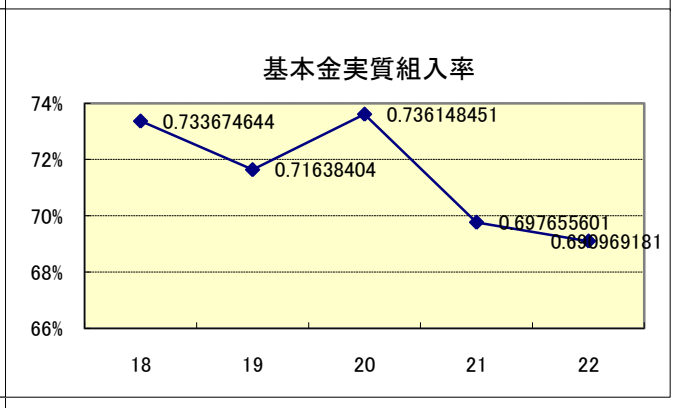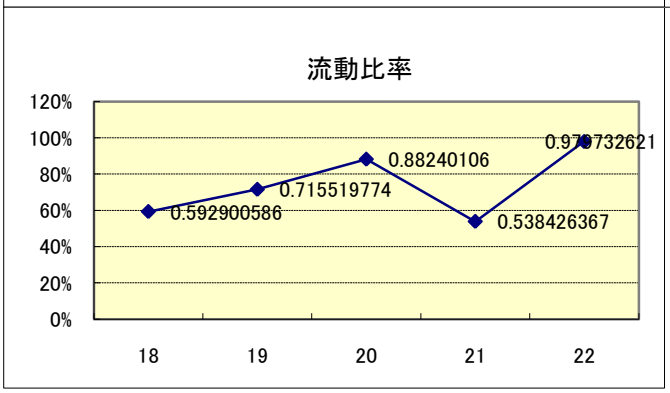財務比率（貸借対照表関係）