

## (Reference) Comparative chart between FY2012 consolidated balance sheet (IFRS) and FY2012 consolidated balance sheet (JGAAP)

(Billions of YEN)

FY2012 Consolidated balance sheet (IFRS)		FY2012 Consolidated balance sheet (JGAAP)		FY2012 Consolidated balance sheet (IFRS)		FY2012 Consolidated balance sheet (JGAAP)			
Non-current assets		Non-current assets		Non-current liabilities		Non-current liabilities			
Property, plant and equipment*1	143.1	82.3	Property, plant and equipment	Long-term debt	(0.2)		(Other)		
Intangible assets*2	6.5	1.7	Intangible assets	Deferred income tax liabilities*4	(10.0)	(0.1)	Deferred tax liabilities		
Financial long-term assets	6.3	6.2	Investment securities	Post-employment benefit liabilities*5	(0.7)	(3.0)	Reserve for employees' retirement benefits		
Other long-term assets*3	10.9	9.0	Other	Long-term provisions	(1.9)	(0.2)	Provision for environmental measures		
		0.1	Long-term loans					(Other)	
		(0.1)	Reserve for doubtful accounts	Other long-term liabilities*6	(8.6)	(2.0)	Other		
Deferred income tax assets*4	20.7	12.8	Deferred tax assets			(0.6)	Reserve for officers' retirement benefits		
Post-employment benefit assets	2.7	—							
<b>Total non-current assets</b>	<b>190.2</b>	<b>112.0</b>	<b>Total non-current assets</b>	<b>Total non-current liabilities</b>	<b>(21.4)</b>	<b>(6.0)</b>	<b>Total non-current liabilities</b>		
Current assets		Current Assets		Current liabilities		Current liabilities			
Inventories	108.4	79.0	Merchandise and finished goods	Short-term debt	(0.0)		(Other)		
		0.3	Work in process	Current income tax liabilities	(11.4)	(11.9)	Income taxes payable		
		29.6	Raw materials and supplies	Short-term provisions	(0.0)		(Accrued payables)		
Accounts receivable	128.3	120.0	Trade notes and accounts receivable	Accounts payable	(60.1)	(41.7)	Trade notes and accounts payable		
		(0.0)	Reserve for doubtful accounts					(5.0)	Accrued payables
		14.7	Other						(Accrued expenses)
Current income tax assets	0.3		(Other)	Accrued and other current	(23.1)	(3.1)	Accrued consumption taxes		
Other current assets	6.1		(Other)				(21.2)	Accrued expenses	
Marketable securities	116.5	101.0	Marketable securities			(5.9)	Reserve for bonuses to employees		
Cash and cash equivalents	95.4	110.9	Cash and deposits			(0.2)	Reserve for bonuses to directors		
(Deferred income tax assets in the non-current assets)		20.2	Deferred tax assets			(1.6)	Reserve for sales rebates		
						(1.0)	Other		
<b>Total current assets</b>	<b>455.1</b>	<b>475.7</b>	<b>Total current assets</b>	<b>Total current liabilities</b>	<b>(94.7)</b>	<b>(91.6)</b>	<b>Total current liabilities</b>		
<b>Total assets</b>	<b>645.3</b>	<b>587.7</b>	<b>Total assets</b>	<b>Total liabilities</b>	<b>(116.2)</b>	<b>(97.6)</b>	<b>Total liabilities</b>		
				<b>Total net assets</b>	<b>529.2</b>	<b>490.1</b>	<b>Total net assets</b>		

\*1 Depreciation method : Straight-line method (IFRS) , Declining-balance method (JGAAP). Validation cost : PP&E (IFRS), Expense (JGAAP)

\*2 In-licensing contract : Intangible assets (IFRS), Expense (JGAAP)

\*3 Validation cost at outsourced plants : Other long-term assets (IFRS), Expense (JGAAP)

\*4 Deferred tax differences due to the difference of accounting policies between IFRS and JGAAP

\*5 Employee pension benefit obligations : Projected unit credit method (IFRS), Fixed unit credit method (JGAAP)

\*6 Up-front income from a out-licensing contract : Deferred income (IFRS), One-time income (JGAAP)

\*7 Unused paid annual leave : Accrued and other current liabilities (IFRS), Not recognized (JGAAP)