

(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 | — | | | | | |
| Total non-current assets | 190.2 | 112.0 | Total non-current assets | Total non-current liabilities | (21.4) | (6.0) | Total non-current liabilities |
| 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 |
| Total current assets | 455.1 | 475.7 | Total current assets | Total current liabilities | (94.7) | (91.6) | Total current liabilities |
| Total assets | 645.3 | 587.7 | Total assets | Total liabilities | (116.2) | (97.6) | Total liabilities |
| | | | | Total net assets | 529.2 | 490.1 | Total net assets |

*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)