

(i) Reconciliation of equity as of the date of transition to IFRS (1 April 2012)

(Millions of yen)						
Japanese GAAP	Japanese GAAP	Presentation	Recognition and measurement	IFRS	Note	IFRS
Assets						Assets
Fixed assets						Non-current assets
Property, plant and equipment, net	¥ 199,160	¥ (1,506)	¥ (4,802)	¥ 192,851	A	Property, plant and equipment
Intangible assets						
Goodwill	94,193	—	—	94,193		Goodwill
Patents	161,499	(161,499)	—	—	B	
Other	58,587	161,555	147,078	367,220	B	Other intangible assets
	—	830	—	830	C	Investments in associates and joint ventures
Investments and other assets						
Investment securities	60,525	(60,525)	—	—	E	
Deferred tax assets	33,875	71,550	(48,026)	57,399	D	Deferred tax assets
	—	65,627	11,049	76,676	E	Other financial assets
Other	11,751	(5,970)	(249)	5,532	F	Other non-current assets
Allowance for doubtful receivables	(39)	39	—	—		
Total fixed assets	619,551	70,099	105,050	794,700		Total non-current assets
Current assets						Current assets
Merchandise and finished goods	82,233	29,590	883	112,705	G	Inventories
Work in progress	13,473	(13,473)	—	—	G	
Raw materials and supplies	16,117	(16,117)	—	—	G	
Notes and accounts receivable-trade	264,688	19,128	4,502	288,317	H	Trade and other receivables
Securities	88,113	(88,113)	—	—	K	
Deferred tax assets	71,550	(71,550)	—	—	D	
	—	6,605	—	6,605	J	Income tax receivable
	—	48,814	—	48,814	I	Other financial assets
Other	36,807	(30,715)	(3)	6,089	J	Other current assets
Cash and deposits	210,986	41,393	—	252,380	K	Cash and cash equivalents
Allowance for doubtful receivables	(2,887)	2,887	—	—	H	
	—	1,451	—	1,451	L	Sub total
Total current assets	781,079	(70,099)	5,381	716,361		Total current assets
Total assets	¥1,400,630	¥ —	¥110,431	¥1,511,061		Total assets