

Y Other financial liabilities (current)

(Presentation)

Short-term finance lease liabilities and guaranty deposits received included in “Other” as current liabilities under Japanese GAAP have been included in “Other financial liabilities” (current) under IFRS.

Z Other current liabilities

(Presentation)

Income tax payable included in “Other” as current liabilities under Japanese GAAP has been presented separately as “Income tax payable” under IFRS.

Liabilities arising from certain in-licensing agreements were included in “Other” as current liabilities under Japanese GAAP. However, they have been included in “Trade and other payables” (current) under IFRS.

Certain liabilities included in “Accrued expenses” separately presented as current liabilities under Japanese GAAP have been included in “Other current liabilities” under IFRS.
(Recognition and measurement)

Accrued paid absences of ¥4,841 million not recognised under Japanese GAAP have been recognised and included in “Other current liabilities” under IFRS.

(iv) Significant adjustments to consolidated statement of cash flows for the year ended 31 March 2013

Significant difference between the consolidated statements of cash flows prepared and disclosed in accordance with Japanese GAAP and those prepared and disclosed in accordance with IFRS are as follows:

The expenditures associated with research and development were classified as cash flows from operating activities under Japanese GAAP because they were expensed as incurred, while under IFRS, the capitalised research and development costs have been classified as cash flows from investing activities.