Prior fiscal year [From April 1, 2007 To March 31, 2008]	Current fiscal year [From April 1, 2008 To March 31, 2009]
Accounting for Directors' Retirement Benefits Until the year ended March 31, 2008, certain subsidiaries expensed retirement benefits for directors and statutory auditors to income when general shareholders' meetings approved resolutions for the payment of those benefits. In April 2007, a new position paper was issued by the Japanese Institute of Certified Public Accountants to clarify the accounting treatment for retirement benefits for directors and statutory auditors. In this connection, certain subsidiaries began to record an accrual for the retirement benefits for the directors and statutory auditors at the amount which would have been required to be paid in accordance with their respective internal rules if those directors and statutory auditors had resigned their offices as of the balance sheet date in order to establish a sound financial position. The effect of this change was to increase selling, general and administrative expenses by ¥441 million, to decrease operating income and ordinary income each by ¥441 million, and to decrease income before income taxes and minority interests by ¥1,569 million for the year ended March 31, 2008, compared with the corresponding amounts that would have been recorded under the previous method. The effect of this change on Segment Information is explained in the applicable notes. "Accrued directors' retirement benefits" recognized on balance sheets by some of the Company's consolidated subsidiaries were previously included in "Accrued retirement benefits." Following the aforementioned change, however, they are separately reported effective from the fiscal year ended March 31, 2008.	**Application of the "Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements"** Effective April 1, 2008, the Company adopted the "Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements" (ASBJ Practical Issues Task Force (PITF) No. 18 issued on May 17, 2006). The effect of this change was to decrease net sales by ¥160,145 million and gross profit by ¥147,683 million and increase the operating loss by ¥2,649 million but to decrease the ordinary loss by ¥4,258 million, the loss before income taxes and minority interests by ¥3,667 million and the net loss by ¥2,349 million for the year ended March 31, 2009. As a result of this change, as of April 1, 2008, total shareholders' equity increased ¥47,114 million, total valuation translation adjustments and others decreased ¥87,892 million, minority interests decreased ¥898 million and total net assets decreased ¥41,676 million. The effect of this change on Segment Information is explained in the applicable notes.
	Classification to record sales incentive Until the year ended March 31, 2008, "sales incentive" was deducted from net sales for the consolidated subsidiaries in the United States of America and Mexico, whereas it was included in "Selling, general and administrative expenses" for the Company and the other consolidated subsidiaries. Pursuant to the "Practical Solution on Unification of Accounting Policies Applied to Foreign Subsidiaries for Consolidated Financial Statements" (PITF No. 18 issued on May 17, 2006), however, the treatment of sales incentive for all overseas consolidated subsidiaries was unified to the effect that the sales incentive is deducted from net sales. In response, the Company and its domestic consolidated subsidiaries applied the method of deducting sales incentive from net sales, effective April 1, 2008, to unify the accounting principle among the consolidated subsidiaries and present net sales more appropriately. This change decreased net sales and gross profit by ¥15,938 million each and decreased selling, general and administrative expenses by the same amount compared with the corresponding amounts that would have been recorded if the previous method had been followed. Therefore, there was no effect on the operating loss, the ordinary loss, the loss before income taxes and minority interests and the net loss. The effect of this change on Segment Information is explained in the applicable notes.