

Prior fiscal year [ From April 1, 2007 ] [ To March 31, 2008 ]	Current fiscal year [ From April 1, 2008 ] [ To March 31, 2009 ]
<p><b>Consolidated statements of income</b></p> <p>(1) A gain on prior period adjustments was presented as a separate account until the prior fiscal year. Due to its minor importance, however, this account, in the amount of ¥1,383 million for the current fiscal year, has been included in "Other" under "Special gains."</p> <p>(2) A loss on prior period adjustments was presented as a separate account until the prior fiscal year. Due to its minor importance, however, this account, in the amount of ¥1,637 million for the current fiscal year, has been included in "Other" under "Special losses."</p>	<p><b>Consolidated balance sheet</b></p> <p>Upon the adoption of the Cabinet Office Ordinance No. 50 for Partial Amendment to the Regulation for Terminology, Forms and Preparation of Financial Statements (August 7, 2008), the accounts presented as "Finished goods" and "Other inventories" until the prior fiscal year have been reclassified into "Merchandise and finished goods," "Work in process" and "Raw materials and supplies," effective from the current fiscal year.</p> <p>"Work in process" and "Raw materials and supplies" included in "Other inventories" for the prior fiscal year amounted to ¥130,406 million and ¥164,961 million, respectively.</p> <p><b>Consolidated statement of income</b></p> <p>(1) The "Gain on implementation of defined contribution plans" was presented as a separate account until the prior fiscal year. Due to its decreased materiality, however, this account, in the amount of ¥332 million for the current fiscal year, has been included in "Other" under "Special gains."</p> <p>(2) The "Loss on sales of investment securities" (which amounts to ¥41 million for the current fiscal year) and the "Loss on implementation of defined contribution plans" (which amounts to ¥60 million for the current fiscal year) were presented as separate accounts until the prior fiscal year. Due to their decreased materiality, however, these accounts have been included in "Other" under "Special losses."</p> <p><b>Consolidated statement of cash flows</b></p> <p>(1) Beginning with the current fiscal year, the "Provision for residual value risk of leased vehicles" is separately presented due to its increased materiality. The "Provision for residual value risk of leased vehicles" in the amount of ¥25,738 million was included in "Other" under "Cash flows from operating activities" for the prior fiscal year.</p> <p>(2) Beginning with the current fiscal year, the "Loss (gain) on sales of property, plant and equipment" and the "Loss (gain) on sales of intangible fixed assets" have been combined into the "Loss (gain) on sales of fixed assets" under "Cash flows from operating activities."</p> <p>The "Loss (gain) on sales of fixed assets" for the current fiscal year includes the "Loss (gain) on sales of intangible fixed assets" in the amount of ( ¥41,038 ) million.</p> <p>(3) Beginning with the current fiscal year, the "Proceeds from sales of property, plant and equipment" and the "Proceeds from sales of intangible fixed assets" have been combined into the "Proceeds from sales of fixed assets" under "Cash flows from investing activities."</p> <p>The "Proceeds from sales of fixed assets" for the current fiscal year includes the "Proceeds from sales of intangible fixed assets" in the amount of ¥41,362 million.</p>

**Additional information**

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<p><b>Accrued Retirement Benefits for Directors and Statutory auditors</b></p> <p>Until the year ended March 31, 2007, the Company expensed retirement benefits for directors and statutory auditors to income when general shareholders' meetings approved resolutions for the payments of those benefits. However, a resolution was approved at the general shareholders' meeting held on June 20, 2007 that retirement benefits for directors and statutory auditors in response to the discontinuation of such system to be paid to the relevant directors and statutory auditors when they retire. Accordingly, the Company recognized the amount of expected payments for this purpose as a special loss and included the outstanding balance in "Other long-term liabilities" for the fiscal year ended March 31, 2008.</p>	<p>—————</p>