

<i>Accounting Standards</i>	<i>Items</i>	<i>Supplemental Information</i>
Impairment of Assets	Grouping	[Consistent Treatment] (JPN)(IAS)(US) In recognition and measurement of impairment, lowest level (smallest identifiable group of assets) for which cash flows are largely independent of cash flows of other assets is used for grouping.
	Indication of impairment	[Consistent Treatment] (JPN)(IAS)(US) Requirement to assess indications of impairment for performing the recoverability (recognition) test (under Japanese and US GAAP) or estimating the recoverable amount (under IAS) is consistent in all three standards. Examples of indications of impairment such as change in extent and manner of use of asset, decrease in market price of assets are similar.
	Recognition test	[Consistent Treatment] (JPN)(US) Impairment loss is to be recognised (assessed as not recoverable) when carrying amount of asset exceeds sum of undiscounted cash flows. [Other] (IAS) If indication of impairment exists, recoverable amount, which is the higher of asset's net selling price and value in use, is estimated. If recoverable amount is less than carrying amount, the difference is recognised as impairment loss.
	Measurement	[Consistent Treatment] (JPN)(IAS) Impairment loss is carrying amount in excess of recoverable amount, which is the higher of asset's net selling price and value in use. However under Japanese GAAP, impairment loss is recognised only on asset assessed as not recoverable under recognition test. No such recognition test is performed under IAS, but recoverable amount is estimated if indication of impairment exists, and impairment loss is measured as carrying amount in excess of recoverable amount. [Other] (US) For asset assessed as not recoverable, impairment loss is measured as carrying amount in excess of fair value.
	Reversal of impairment loss	[Consistent Treatment] (JPN)(US) Impairment loss is not reversed. [Other] (IAS) Impairment loss is reversed if there has been a change in estimates used to determine recoverable amount. (Impairment loss for goodwill is not reversed except in specific circumstances.)
Retirement Benefits	Recognition of liability	[Consistent Treatment] (JPN)(IAS)(US) Liability is recognised as the amount of retirement benefit obligation adjusted for unrecognised actuarial gains/losses and unrecognised past service costs, minus plan assets.
	Actuarial gains/losses	[Consistent Treatment] (IAS)(US) Unrecognised actuarial gains/losses that are equal to the greater of 10% of the present value of benefit obligation (PBO) and 10% of the fair value (market related value) of plan assets, do not need to be amortised (corridor amortisation). [Other] (JPN) All unrecognised actuarial gains/losses are strictly subject to amortisation.
	Recognition of additional minimum liability	[Other] (US) Liability that is at least equal to unfunded accumulated benefit obligation is recognised as additional minimum liability. There is no such requirement under Japanese GAAP or IAS.
Income Taxes	Basic method	[Consistent Treatment] (JPN)(IAS)(US) Asset liability method is used in all three standards, and basic accounting is consistent.
	Recording of deferred tax assets	[Consistent Treatment] (JPN)(IAS)(US) Recoverability/realizability is assessed for recording of deferred tax assets. [Other] Although stated differently, standards do not differ in substance. (JPN) Criteria such as sufficiency of taxable income based on earnings capacity are used in assessing the recoverability of deferred tax asset. (IAS) Deferred tax asset is recognised to the extent that it is probable that taxable profit will be available against which deductible temporary difference can be utilised. (US) Deferred tax asset is reduced by valuation allowance if it is more likely than not that some portion or all of deferred tax asset will not be realized.
Research & Development	Development costs	[Consistent Treatment] (JPN)(US) Both research and development costs are expensed when incurred. [Other] (IAS) Research cost is expensed when incurred, but development cost is capitalised.
Consolidated Financial Statements	Scope of subsidiaries	[Consistent Treatment] (JPN)(IAS) Based on control. An enterprise is included in the scope of consolidation if control exists, even in cases in which majority voting interest is not owned. [Other] (US) Based on ownership of majority voting interest.
	Presentation of minority interests	[Consistent Treatment] (JPN)(US) Presented between liability and equity (after liability) under Japanese GAAP. Under US GAAP, generally between liability and equity, but currently under deliberation to change to presentation as equity. [Other] (IAS) Presented in equity.
Investment Property	Measurement	[Consistent Treatment] (JPN)(US) At cost under Japanese GAAP, and generally at cost under US GAAP. [Other] (IAS) Option to choose fair value model or cost model.