

7. Significant Changes in the Basis for Preparation of Consolidated Financial Statements

Changes in the Method of Presentation for Financial Statements

FY2012 (April 1, 2012 – March 31, 2013)
(Presentation of Consolidated Balance Sheets)
<p>In the prior fiscal year, “Prepaid pension cost” (amounting to 62,138 million yen in fiscal 2011) was included in the “Others” line item under “Other non-current assets,” but since prepaid pension cost has exceeded 5% of total assets, starting in fiscal 2012 it is broken out as its own line item.</p> <p>In the prior fiscal year, included in the “Others” line item under both “Current liabilities” and “Long-term liabilities,” was a “Provision for business structure improvement” (amounting to 6,793 million yen in current liabilities and 1,271 million yen in long-term liabilities in fiscal 2011). Since the financial importance of these figures has increased, starting in fiscal 2012 they are broken out as their own line items. Furthermore, in conjunction with this change, the provision for extra retirement benefits stemming from business structure improvements in Japan, which in the prior fiscal year had been included in the “Accrued retirement benefits” line item (and amounted to 2,892 million yen in fiscal 2011), is now, starting in fiscal 2012, included in “Provision for business structure improvement” in current liabilities.</p>