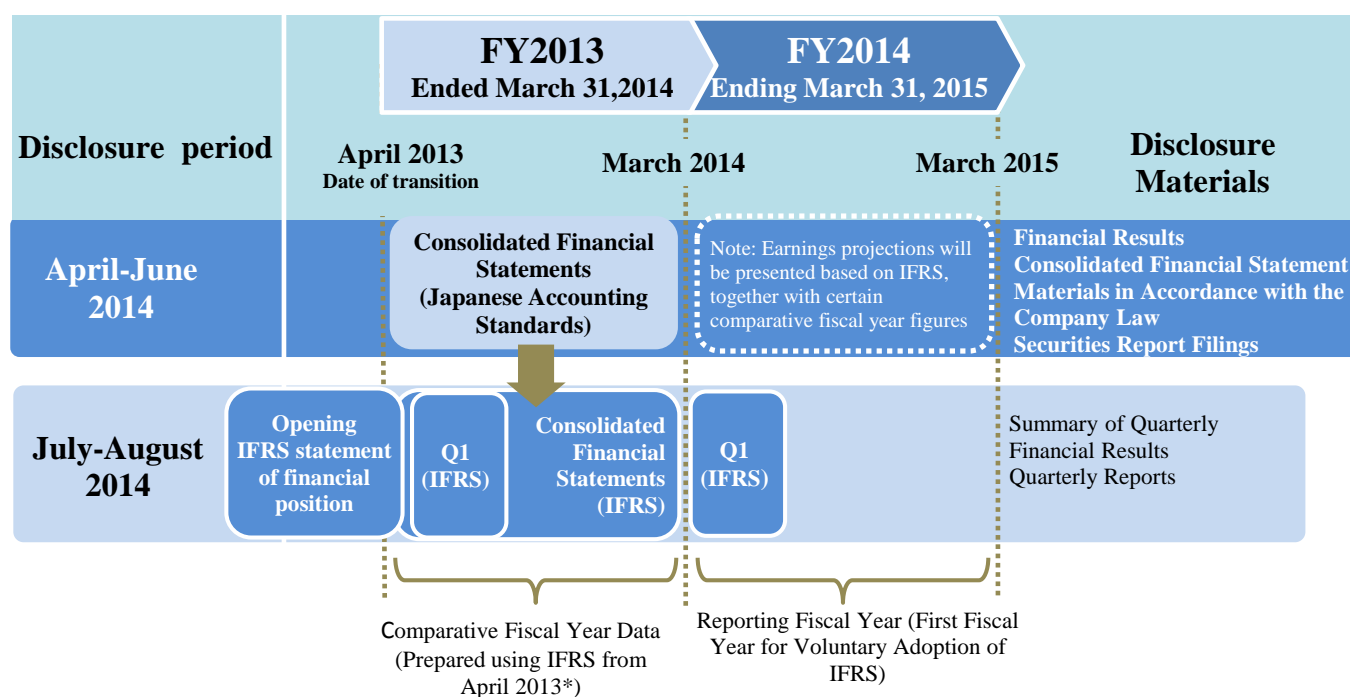


3. Voluntary Adoption of IFRS

Schedule of Disclosures in Accordance with IFRS



*Financial results prior to March 31, 2013 should, in principle, also be prepared using IFRS, but a simplified treatment for such accounts as the balance of unamortized goodwill and foreign currency translation adjustments is acceptable.

Impact of Main Differences between Japanese Accounting Standards and IFRS

1) Consolidated Income Statements

- (1) Net sales: No difference.
- (2) Retirement benefit: Under IFRS, amortization expenses for actuarial gains and losses are no longer incurred. However, service costs and interest expenses would increase primarily due to calculating interest income on plan assets using the rate used to discount the defined benefit obligation.
- (3) Goodwill: There is no periodic amortization under IFRS.
- (4) Presentation of accounts: Under IFRS, there is no classification corresponding to extraordinary gains or losses included in other income and expenses. Items such as expenses for the structural reform of businesses, impairment losses, and gains or losses on the sales of businesses are included in operating income. In addition, in other income and expenses, items that are not financial gains or losses are also included in operating income.
- (5) Specific Adjustments: Specific adjustments are related to gains or losses on the settlement of pension plans of subsidiaries in or outside of Japan, and reversal of foreign currency translation adjustments that, under Japanese accounting standards, were recognized in extraordinary gains or losses. The balance of foreign currency translation adjustments is deemed to be zero at the date of transition to IFRS by applying the exemption allowed for the first-time adopter and, accordingly, any losses associated with the balance of foreign currency translation adjustments prior to the date of transition would not be recognized in the income statements.

2. Consolidated Balance Sheets

- (1) There is no significant impact on assets and liabilities.
- (2) There is not a significant difference because unrecognized retirement benefit obligations have also been brought onto the balance sheet under Japanese accounting standards.
- (3) There is a change in presentation of the components of net assets. Foreign currency translation adjustments are reclassified into retained earnings at the date of transition to IFRS.

[Impact amount of Main Differences between Japanese Accounting Standards and IFRS]

(1) FY2013 Consolidated Income Statements

(Billion Yen)

	Japanese Accounting Standards FY2013	Retirement benefit	goodwill	Presentation of accounts		Specific adjustments	Total	IFRS FY2013
				Other Income and Expenses	Extraordinary gains or losses			
Sales	4,762.4	-	-	-	-	-	-	4,762.4
Operating Income [Operating Income Margin]	142.5 [3.0%]	(*1) 21.3	(*2) 9.7	-8.7	-54.5	36.9	4.7	147.2 [3.1%]
Other Income and Expenses	-49.6							
Extraordinary gains or losses	-47.7							
Other Income and Expenses	-1.8							
Finance income and costs, etc(*3)		-	-	6.8	6.8	0.1	13.8	13.8
Net Income / Profit (*4)	48.6	20.0	9.7	-	-	34.8	64.6	113.2

*1. Retirement Benefit In Japan : 3.5 Billion Yen、Outside Japan : 17.7 Billion Yen

*2. Balance at the date of transition to IFRS : 32.6 Billion Yen

*3. Total of "Finance income and costs" and "Equity in earnings of affiliates , net".

*4. Attributable to Owners of the parent

(2) Operating Income (Segment Information)

(Billion Yen)

	Japanese Accounting Standards FY2013	Retirement benefit	goodwill	Presentation of accounts		Specific adjustments	Total	IFRS FY2013
				Other Income and Expenses	Extraordinary gains or losses			
Technology Solutions	209.1 [6.4%]	21.4	9.8	-4.1	-7.7	4.5	23.9	233.0 [7.2%]
Services	151.1 [5.8%]	19.7	9.5	-4.4	-6.7	4.5	22.6	173.8 [6.6%]
System Platforms	57.9 [9.4%]	1.6	0.3	0.2	-1.0	-	1.2	59.2 [9.6%]
Ubiquitous Solutions	-22.1 [-2.0%]	0.2	-	-0.1	-4.9	-	-4.7	-26.8 [-2.4%]
Device Solutions	28.3 [4.7%]	-1.1	-0.1	1.3	-24.1	7.3	-16.8	11.5 [1.9%]
Other/Elimination and Corporate	-72.8	0.8	-0.0	-5.8	-17.7	25.0	2.2	-70.5
Total	142.5 [3.0%]	21.3	9.7	-8.7	-54.5	36.9	4.7	147.2 [3.1%]

*Figures in parentheses represent Operating Income Margin.