

Notes to Consolidated Financial Statements

Mitsubishi Tanabe Pharma Corporation and Consolidated Subsidiaries

1. Basis of Preparation of Consolidated Financial Statements

The accompanying consolidated financial statements of Mitsubishi Tanabe Pharma Corporation (the "Company") and its consolidated subsidiaries (collectively, the "Group") have been prepared in accordance with the provisions set forth in the Corporation Law of Japan and the Financial Instruments and Exchange Law of Japan and its related accounting regulations, and in conformity with accounting principles generally accepted in Japan ("Japanese GAAP"), which are different in certain respects as to the application and disclosure requirements of International Financial Reporting Standards.

The accompanying consolidated financial statements have been compiled from the consolidated financial statements prepared by the Company as required by the Financial Instruments and Exchange Law of Japan. In preparing the accompanying consolidated financial statements, certain reclassifications and rearrangements have been made to present them in a form which is familiar to readers outside Japan. In addition, the notes to the

accompanying consolidated financial statements include information which is not required under accounting principles generally accepted in Japan but is presented herein as additional information.

Certain reclassifications of previously reported amounts have been made to conform the consolidated financial statements for the year ended March 31, 2012 to the 2013 presentation. Such reclassifications had no effect on consolidated net income or net assets.

The translation of the Japanese yen amounts into U.S. dollars is included solely for the convenience of readers outside Japan, using the prevailing exchange rate at March 31, 2013, which was ¥94.05 to U.S. \$1. The approximate rate of exchange prevailing at May 31, 2013 was ¥101.18 to U.S. \$1. This translation of convenience should not be construed as a representation that the Japanese yen amounts have been, could have been, or could in the future be, converted into U.S. dollars at this or any other rate of exchange.

2. Summary of Significant Accounting Policies

(1) Principles of Consolidation

The accompanying consolidated financial statements include the accounts of the Company and its 28 significant consolidated subsidiaries for the year ended March 31, 2013.

Two affiliates including APH Corporation are accounted for by the equity method.

Tanabe Seiyaku Malaysia, an unconsolidated subsidiary, and Arkema Yoshitomi, Ltd., an affiliated company, are not accounted for by the equity method because the net income and retained earnings of these companies are insignificant.

The Company sold its entire shareholdings in Chosendo Pharmaceutical Co., Ltd. on October 30, 2012. As a result, Chosendo Pharmaceutical Co., Ltd. and its subsidiary, Hoshitemu Pharmaceutical Co., Ltd. were excluded from the scope of equity-method.

Among consolidated subsidiaries, Tianjin Tanabe Seiyaku Co., Ltd. and 5 other subsidiaries have fiscal years ending on December 31. Their temporary financial statements based on a provisional settlement of accounts as of March 31, are used for preparing the consolidated financial statements. However, the closing dates of the other consolidated subsidiaries are the same as the consolidated closing date.

(Additional information)

For better comparability and disclosure of consolidated operating results, certain consolidated subsidiaries changed their fiscal year ends as follows:

(a) Changes of fiscal year end

Mitsubishi Tanabe Pharma Korea Co., Ltd. and 12 other subsidiaries changed their fiscal year ends from December 31 to March 31.

(b) Implementation of provisional settlement of accounts

Tianjin Tanabe Seiyaku Co., Ltd. and 5 other subsidiaries that have a fiscal year end of December 31 prepared temporary financial statements based on a provisional settlement of accounts as of March 31.

As a result, the consolidated financial statements are prepared based on the statements of income for fifteen-month fiscal periods from January 1, 2012 to March 31, 2013 of 13 subsidiaries that changed their fiscal year ends and 6 subsidiaries that implemented the provisional settlement of accounts.

Goodwill resulting from the difference between the cost and underlying net equity of investments in consolidated subsidiaries and affiliates accounted for by the equity method is deferred and amortized using the straight-line method over a period of fifteen years.

(2) Foreign Currency Transactions

All monetary receivables and payables denominated in foreign currencies are translated into yen at the rates of exchange in effect at the balance sheet date and gain or loss on each translation is credited or charged to income.

The balance sheet accounts of the overseas consolidated subsidiaries are translated into yen at the rates of exchange in effect at the balance sheet date, except that the components of net assets excluding minority interests are translated at their historical exchange rates. Revenue and expense accounts are translated at the average rates of exchange in effect during the year. Adjustments resulting from translating foreign currency financial statements are not included in the determination of net income and are presented as translation adjustments and minority interests in the accompanying consolidated balance sheets.

(3) Cash and Cash Equivalents

In preparing the consolidated statement of cash flows, cash on hand, readily available deposits and short-term highly liquid investments with maturities not exceeding three months at the time of purchase are considered to be cash and cash equivalents.

(4) Allowance for Doubtful Receivables

The allowance for doubtful receivables is provided to cover possible losses on collection. With respect to normal trade accounts receivable, it is stated at an amount based on the actual rate of historical bad debts, and for certain doubtful receivables, the uncollectible amount has been individually estimated.

(5) Marketable Securities and Investments in Securities

Marketable securities and investments in securities are classified into one of the following categories based on the intent of holding, resulting in different measurements of and method of accounting for changes in fair value. Held-to-maturity debt securities are stated at amortized cost. Available-for-sale securities with available market value are stated at market value. Unrealized holding gains and unrealized holding losses on these securities are reported, net of applicable income taxes, as a separate component of accumulated other comprehensive income (loss). Other available-for-sale securities with no available market value are stated at cost determined by the moving average method. Cost of securities sold is determined by the moving average method. Investments in investment business limited liability partnerships and

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AICPA Technical Practice Aids, 1994 **Audit and Accounting Guide Depository and Lending Institutions** AICPA, 2017-09-19 The 2017 edition of this industry standard resource offers clear and practical guidance of audit and accounting issues such as transfers and servicing troubled debt restructurings financing receivables and the allowance for loan losses and fair value accounting It also provides direction for institutions assessing their operations and internal controls for regulatory considerations as well as discussions on existing regulatory reporting matters Updates include SAS No 132 The Auditor's Consideration of an Entity's Ability to Continue as a Going Concern SSAE No 18 Attestation Standards Clarification and Recodification Note FASB ASU No 2016 13 will have a significant impact on the guide however incorporation of guidance will not occur until the 2018 or 2019 edition of the guide **Audit and Accounting Guide: Property and Liability Insurance Entities 2018** AICPA, 2018-12-12 Get authoritative accounting and auditing guidance Educate staff on the property and liability insurance industry its products and regulatory issues and the related transaction cycles an insurance entity is involved with This guide contains updates on current GAAP and statutory accounting and audit guidance as well as relevant guidance contained in standards issued through September 1 2018 which have a major impact on insurance entities including FASB ASU No 2016 01 and AICPA Q A Section 7100 15 Insurance Companies and the Definition of Public Business Entity Revenue Recognition Implementation Issue Considerations for Applying the Scope Exception in FASB ASC 606 10 15 2 and 606 10 15 4 to Contracts Within the Scope of FASB ASC 944 **AICPA Audit and Accounting Manual**, 2007 **SEC Docket** United States. Securities and Exchange Commission, 1989 **Advances in International Accounting** J. Timothy Sale, 2005-07-21 *Advances in International Accounting* is a refereed academic research annual that is devoted to publishing articles about advancements in the development of accounting and its related disciplines from an

international perspective This serial examines how these developments affect the financial reporting and disclosure practices taxation management accounting practices and auditing of multinational corporations as well as their effect on the education of professional accountants worldwide Advances in International Accounting welcomes traditional and alternative approaches including theoretical research empirical research applied research and cross cultural studies **Code of Federal Regulations** ,1997 Special edition of the Federal Register containing a codification of documents of general applicability and future effect with ancillaries Financial Disclosure by Banks and Bank Holding Companies United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs,1975 **Code of Federal Regulations** United States. Department of Agriculture,1998 Special edition of the Federal register containing a codification of document of general applicability and future effect as of Jan 1 with ancillaries Government Auditing Standards and Single Audits 2019 AICPA,2019-08-07 Need assistance in understanding and applying the special considerations required in a single audit This 2019 Audit Guide is an indispensable resource for auditors performing Yellow Book and Uniform Guidance compliance audits Based on Government Auditing Standards 2011 Revision this new edition provides up to date information and expert guidance on single audits and Uniform Guidance compliance audit requirements It includes example auditor reports for both the reporting required under Government Auditing Standards and the Uniform Guidance compliance audit Key features include Understand the complexities of Government Auditing Standards including the requirements related to auditor independence Gain an understanding of the requirements for performing a Uniform Guidance compliance audit including major program determination Understand the unique audit areas related to a compliance audit of federal awards including internal control over compliance for major programs Properly report on the single audit using the illustrative auditor s reports for both the financial statement audit performed under Government Auditing Standards and the compliance audit performed under the Uniform Guidance Financial Disclosure by Banks and Bank Holding Companies, Hearings Before 94-1 July and 16, 1975 United States. Congress. Senate. Committee on Banking, Housing, and Urban Affairs,1975 Federal Register ,1986-08 **Rules and Regulations Issued Under the Small Business Act** United States. Small Business Administration,1960 **The CPA.** ,1975-06 **The Code of Federal Regulations of the United States of America** ,1984 The Code of Federal Regulations is the codification of the general and permanent rules published in the Federal Register by the executive departments and agencies of the Federal Government *Forthcoming Books* Rose Army,2002-02 **Comprehensive Annual Financial Report** Allentown (Pa.),1997 An Analysis of Issues Related to Consolidation Policy and Procedures Paul Pacter,1991

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