

## Comparison of Post- and Pre- Segment Classifications (FY2011- FY2013 Results by Segments)

• An accounting change to deduct a part of current sales promotion fee from net sales is scheduled from FY2014.

The figure in this material is after application of the new standard.

•      : Change of product classification:

Domestic Food Products; Seasonings and Processed foods, Frozen foods

Overseas Food Products; Consumer foods (mainly home use)

Bioscience Products & Fine Chemicals; Amino acid-based sweeteners

Other Business; Functional foods (amino VITAL )

• From FY2014, sales promotion discounts, etc. will be deducted from net sales rather than being recorded in SG&A expenses.

Restated full-year figures for FY2013 are provisional. Finalized figures will be announced as soon as they are available.

(¥Billion)

	Post-reclassifications						Pre-reclassifications						Difference					
	FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11	FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11	FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11
<b>Domestic Food Products</b>																		
Net sales	300.7	227.7	144.3	70.1	357.1	396.3	337.5	255.0	161.2	77.9	391.6	429.0	-36.9	-27.2	-16.9	-7.8	-34.5	-32.7
Seasonings & processed foods	196.5	149.0	92.2	44.8	195.7	192.2	217.4	164.2	101.3	48.9	217.4	212.1	-20.8	-15.2	-9.1	-4.0	-21.7	-19.9
Frozen foods	104.1	78.7	52.1	25.3	101.9	98.9	120.1	90.8	59.9	29.0	114.8	111.7	-16.0	-12.0	-7.8	-3.7	-12.8	-12.8
Beverages ("Calpis")	0.0	0.0	0.0	0.0	59.4	105.2	0.0	0.0	0.0	0.0	59.4	105.2	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	27.8	22.7	11.4	6.1	32.6	31.7	27.4	22.8	11.0	5.2	32.6	31.7	0.4	-0.1	0.4	0.9	0.0	0.0
Seasonings & processed foods	29.6	23.7	12.1	6.5	29.4	27.6	29.6	24.0	11.9	5.8	29.4	27.6	0.0	-0.4	0.2	0.7	0.0	0.0
Frozen foods	5.4	4.2	2.7	1.3	7.5	7.4	5.4	4.2	2.7	1.2	7.5	7.4	0.0	-0.0	0.0	0.1	0.0	0.0
Beverages ("Calpis")	0.0	0.0	0.0	0.0	4.8	5.6	0.0	0.0	0.0	0.0	4.8	5.6	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-7.3	-5.2	-3.5	-1.7	-9.1	-8.9	-7.6	-5.5	-3.6	-1.7	-9.1	-8.9	0.3	0.3	0.2	0.1	0.0	0.0
<b>Overseas Food Products</b>																		
Net sales	292.4	218.7	144.1	71.4	245.1	230.0	293.2	219.4	144.5	71.6	245.4	230.5	-0.9	-0.7	-0.4	-0.2	-0.3	-0.6
Consumer foods	240.9	180.5	118.9	58.2	199.0	182.9	241.8	181.2	119.4	58.4	199.3	183.5	-0.9	-0.7	-0.4	-0.2	-0.3	-0.6
Umami seasonings for processed food mfrs.	51.4	38.2	25.2	13.2	46.1	47.1	51.4	38.2	25.2	13.2	46.1	47.1	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	25.1	19.6	12.8	6.1	20.7	21.5	25.2	19.7	12.9	6.2	20.7	21.5	-0.2	-0.1	-0.1	-0.0	0.0	0.0
Shared companywide expenses	-9.6	-6.8	-4.6	-2.2	-8.0	-6.7	-9.5	-6.7	-4.5	-2.2	-8.0	-6.7	-0.2	-0.1	-0.1	-0.0	0.0	0.0
<b>Bioscience Products &amp; Fine Chemicals</b>																		
Net sales	228.1	166.6	111.6	55.0	203.8	197.6	228.5	166.9	111.8	55.1	204.2	198.0	-0.4	-0.3	-0.2	-0.1	-0.4	-0.4
Feed-use amino acids	94.1	71.9	47.5	23.7	94.1	86.5	94.1	71.9	47.5	23.7	94.1	86.5	0.0	0.0	0.0	0.0	0.0	0.0
Amino acids	85.7	57.7	39.2	19.0	66.3	65.8	86.1	58.0	39.4	19.1	66.7	66.2	-0.4	-0.3	-0.2	-0.1	-0.4	-0.4
Amino acids for pharmaceuticals and foods	32.0	23.5	16.5	8.5	25.5	24.0	32.0	23.5	16.5	8.5	25.5	24.0	0.0	0.0	0.0	0.0	0.0	0.0
Pharmaceutical fine chemicals	30.0	17.5	11.5	4.5	18.5	18.5	30.0	17.5	11.5	4.5	18.5	18.5	0.0	0.0	0.0	0.0	0.0	0.0
Sweeteners	23.5	17.0	11.0	5.5	22.5	23.5	24.0	17.0	11.5	6.0	23.0	24.0	-0.4	-0.3	-0.2	-0.1	-0.4	-0.4
Specialty chemicals	43.1	33.0	22.3	11.1	38.2	39.7	43.1	33.0	22.3	11.1	38.2	39.7	0.0	0.0	0.0	0.0	0.0	0.0
Other bioscience products & fine chemicals	5.2	4.0	2.7	1.3	5.2	5.6	5.2	4.0	2.7	1.3	5.2	5.6	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	6.4	4.9	3.9	2.5	14.4	12.2	6.5	5.0	3.9	2.5	14.4	12.2	-0.1	-0.1	-0.0	-0.0	0.0	0.0
Feed-use amino acids	0.2	0.8	0.9	0.8	13.5	11.3	0.2	0.8	0.9	0.8	13.5	11.3	0.0	0.0	0.0	0.0	0.0	0.0
Amino acids	5.5	2.9	2.1	1.2	2.5	2.5	5.5	2.9	2.1	1.2	2.5	2.5	0.0	0.0	0.0	0.0	0.0	0.0
Specialty chemicals	9.3	7.3	5.1	2.5	6.5	7.3	9.3	7.3	5.1	2.5	6.5	7.3	0.0	0.0	0.0	0.0	0.0	0.0
Other bioscience products & fine chemicals	-1.8	-1.2	-0.8	-0.3	-2.4	-4.0	-1.8	-1.2	-0.8	-0.3	-2.4	-4.0	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-6.9	-4.8	-3.3	-1.6	-5.8	-5.1	-6.8	-4.7	-3.3	-1.6	-5.8	-5.1	-0.1	-0.1	-0.1	-0.0	0.0	0.0
<b>Pharmaceuticals</b>																		
Net sales	51.2	38.8	27.9	16.8	71.5	77.9	51.2	38.8	27.9	16.8	71.5	77.9	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	3.8	2.8	1.5	0.4	3.2	6.5	3.8	2.8	1.5	0.4	3.2	6.5	-0.0	-0.0	-0.0	-0.0	0.0	0.0
Pharmaceuticals	5.3	3.9	2.3	0.9	5.1	8.3	5.3	3.9	2.3	0.9	5.1	8.3	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-1.5	-1.1	-0.8	-0.5	-1.9	-1.8	-1.4	-1.0	-0.8	-0.5	-1.9	-1.8	-0.0	-0.0	-0.0	-0.0	0.0	0.0
<b>Other Business</b>																		
Net sales	79.7	61.4	41.0	20.4	71.3	70.8	80.8	62.3	41.7	20.7	72.4	71.7	-1.1	-0.9	-0.7	-0.3	-1.0	-0.9
Edible oils & Coffee products	2.3	1.7	1.1	0.5	2.2	2.2	2.3	1.7	1.1	0.5	2.2	2.2	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	-0.5	0.5	0.2	0.0	0.3	0.7	-0.5	0.4	0.2	0.1	0.3	0.7	-0.0	0.0	-0.1	-0.0	0.0	0.0
Edible oils & Coffee products	2.2	1.7	1.1	0.5	2.1	2.1	2.2	1.7	1.1	0.5	2.1	2.1	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-3.0	-2.1	-1.5	-0.7	-2.7	-2.5	-3.0	-2.1	-1.5	-0.7	-2.7	-2.5	-0.0	-0.0	-0.0	0.0	0.0	0.0
<b>Consolidated</b>																		
Net sales	952.1	713.2	468.9	233.7	948.7	972.6	991.3	742.3	487.1	242.1	985.0	1,007.2	-39.3	-29.1	-18.2	-8.4	-36.3	-34.6
Operating income	62.5	50.5	29.7	15.3	71.2	72.6	62.5	50.8	29.5	14.4	71.2	72.6	0.0	-0.3	0.2	0.8	0.0	0.0
※O.P.margin	6.6%	7.1%	6.3%	6.5%	7.5%	7.5%	6.3%	6.8%	6.1%	6.0%	7.2%	7.2%						

Notes:  Nondisclosure  
(Italic) Approximation

\* Forward-looking statements, such as business performance forecasts, made in these materials are based on management's estimates, assumptions and projections at the time of publication. A number of factors could cause actual results to differ materially from expectations.  
 \* Unaudited figures are included in these materials for reference.  
 \* Amounts presented in these materials are rounded off.