

EXHIBIT 4
Requirements for Separate Minimum Display *

	S-X¹	IFRS²
Assets	Yes: assets and other debits	No
Current assets	Yes (when appropriate)	No
Cash and cash equivalents	Cash and cash items (item 1)	Yes
Marketable securities	Item 2	No, part of other current financial assets
Accounts receivable	Accounts and notes receivable (item 3): <ul style="list-style-type: none"> ■ Customers (trade) ■ Related parties ■ Underwriters ■ Promoters and employees (other than related parties) other than ordinary course of business ■ Others 	Trade and other receivables, or some as part of other current financial assets
Unearned income	Item 5	No, part of trade and other payables
Other current financial assets	No	Yes
Hedged item gain/loss in a portfolio hedge of interest rate risk	No	Yes [IA 39, para. 89(A) ³]
Current tax assets	Part of accounts and notes receivable (item 3) or other current assets (item 8)	Yes
Current biological assets	N/A	Yes
Inventories	Item 6	Yes
Prepaid expenses	Item 7	No, part of trade and other receivables
Other current assets	Item 8 ⁴	No
Long-lived assets to be disposed of by sale	5	Noncurrent assets classified as held for sale
Total current assets	Item 9 (when appropriate) ⁶	No ⁷
Noncurrent assets	No	No
Investments in related parties	<ul style="list-style-type: none"> ■ Securities of related parties (item 10) ■ Indebtedness of related parties—not current (item 11)⁸ 	Equity method investment
Other investments	Item 12	Part of other noncurrent financial assets
Noncash financial collateral that transferee has the right to sell/repledge	⁹	Yes (IAS 39, para. 37)
Reimbursement rights that do not qualify as employee benefit plan assets	No	Yes [IAS 19, intro. para. 6(g)]
Property, plant, and equipment	Item 13	Yes
Accumulated depreciation and depletion	Item 14	No, shown net
Investment property	N/A	Yes
Intangible assets	Item 15 ¹⁰	Yes
Accumulated amortization	Item 16	No, shown net
Noncurrent biological assets	N/A	Yes
Deferred tax assets	No, part of other assets (item 17) ¹¹	Yes
Other assets	Item 17 ⁴	No
Total noncurrent assets	No	No ⁷
Total assets	Item 18	No ⁷
		<i>(Continues on page 38)</i>