

EXHIBIT 4 (Continued from page 36)
Requirements for Separate Minimum Display *

	S-X	IFRS
Equity and Liabilities	Yes: liabilities and stockholders' equity	No
Current liabilities	Yes (when appropriate) ⁶	No
Accounts payable	Accounts and notes payable (item 19): <ul style="list-style-type: none"> ■ Banks for borrowing ■ Factors or other financial institutions for borrowings ■ Holders of commercial paper ■ Trade creditors ■ Related parties ■ Underwriters, promoters, and employees (other than related parties) ■ Others 	Trade and other payables, or some as part of financial liabilities
Short-term borrowings	Part of accounts and notes payable (item 19) or other current liabilities (item 20)	Financial liabilities
Hedged item gain/loss in a portfolio hedge of interest rate risk	No	Yes (IAS 39, para. 89A) ³
Current tax liability	No, part of other current liabilities (item 20)	Yes
Short-term provisions	As above	Yes
Other current liabilities	Item 20 ¹²	No
Liabilities directly associated with long-lived assets to be disposed of by sale	No ⁵	Liabilities directly associated with noncurrent assets held for sale
Total current liabilities	Item 21 (when appropriate) ⁶	No ⁷
Noncurrent liabilities	Yes: long-term debt <ul style="list-style-type: none"> ■ Bonds, mortgages, and other long-term debt, including capitalized leases (item 22) ■ Indebtedness to related parties—noncurrent (item 23) 	No Financial liabilities
Long-term borrowings		
Other liabilities	Other liabilities (item 24) ¹²	No
Long-term provisions	Commitments and contingent liabilities (item 25)	Provisions
Deferred credits	Deferred credits (item 26) <ul style="list-style-type: none"> ■ Deferred income taxes¹¹ ■ Deferred tax credits ■ Deferred income, if material 	Deferred tax liability
Total noncurrent liabilities	No	No ⁷
Total liabilities	No	No ⁷
		<i>(Continues on page 40)</i>