

EXHIBIT 4 (Continued from page 38)
Requirements for Separate Minimum Display *

| | S-X | IFRS |
|--|--|--|
| Mandatory redeemable preferred stock | Subject to mandatory redemption requirements or redemption outside control of issuer (item 28) ¹³ . | No, as part of financial liabilities (IAS 32, para. 18) ¹⁴ |
| Preferred stocks | Not redeemable or are redeemable solely at option of issuer (item 29) ¹⁵ | No, part of issued capital and reserves attributable to equity holders of the parent |
| Common stocks | Item 30 ¹⁶ | As above |
| Additional paid-in capital and other additional capital | Part of other stockholders' equity (item 31) ¹⁷ | As above |
| Retained earnings | Part of item 31: ■ Appropriated ■ Unappropriated | As above |
| Deficit eliminated in a quasi-reorganization | Part of item 31 | N/A |
| Amounts recognized directly in equity related to noncurrent assets held for sale | No | Yes (IFRS 5, para. 38) |
| Minority interest | Minority interests in consolidated subsidiaries (item 27) ¹⁸ | Yes ¹⁹ |
| Total equity and liabilities | Yes: total liabilities and stockholders' equity (item 32) | No ⁷ |

(*) "No" means not required (although separate display may be possible).

(1) Items adapted from Regulation S-X, section 210.6-04, for commercial and industrial companies.

(2) Items adapted from IAS 1, para. 54, plus other standards as noted. For convenience, a classified balance sheet (the general rule for IFRS) is shown here, duplicating some items. For sake of comparison, sorting order per Regulation S-X is used. An entity may show additional content based on disaggregation guidance in IAS 1, para. 55-59. The reconciliation would be adapted to an entity's specific circumstances.

(3) Classification as current or noncurrent would depend on classification of related financial assets or financial liabilities.

(4) Other assets: separately in the balance sheet or in a note for any amounts in excess of 5% of total current assets or total assets.

(5) Separate display is required by SFAS 144, para. 46, although current/noncurrent classification follows the general rule under ARB 43, Ch.3A (SFAS 144, para. B120).

(6) For SEC registrants, Regulation S-X section 210.5-02 prescribes a classified balance sheet only when appropriate. In such a case, totalization of current assets and current liabilities is required. For not-for-profit organizations, SFAS 117, para. 10, requires totals for assets, liabilities, and net assets.

(7) Totalization is not required, although it is shown in the guidance and examples for IAS 1, IFRS 5, and IAS 41.

(8) Under IFRS, it would be classified within equity method investments if in-substance net investment in an associate.

(9) Separate display is required by SFAS 140, para. 15.

(10) Separately, any class in excess of 5% of total assets. Additionally, SFAS 142, para. 43, requires separate display of goodwill.

(11) SFAS 109, para. 41, requires separate classification of current and noncurrent amounts when a classified balance sheet is used.

(12) Other liabilities: separately in the balance sheet or in a note for amounts in excess of 5% of current liabilities or total liabilities.

(13) As part of a separate section as redeemable preferred stocks. For publicly held companies, classification as temporary equity applies if the instrument is outside the scope of SFAS 150 (EITF D-98.3).

(14) When redemption is at a fixed or determinable amount at a fixed or determinable future date.

(15) As part of a separate section as nonredeemable preferred stocks.

(16) As part of a separate section as common stocks.

(17) Or combined with the related stock. Other stockholders' equity is a separate section.

(18) For publicly held companies, as a mezzanine between the long-term debt and equity sections and before redeemable preferred stocks, or, alternatively, a debt caption with an appropriate description in the notes.

(19) As part of equity.