

Comparison of Post- and Pre- Segment Classifications (FY2010 - FY2012 Results by Segments)



Change of product classification:

Domestic Food Products: Previous years' figures for *Kellogg's* products restated as net sales less cost of sales.

Business Tie-Ups: Moved to Other Business; figures for previous years restated as net sales less cost of sales.

(¥Billion)

	Post-reclassifications						Pre-reclassifications						Difference					
	FY12	9M-FY12	1H-FY12	Q1-FY12	FY11	FY10	FY12	9M-FY12	1H-FY12	Q1-FY12	FY11	FY10	FY12	9M-FY12	1H-FY12	Q1-FY12	FY11	FY10
Domestic Food Products																		
Net sales	391.6	314.1	221.2	107.1	429.0	427.7	401.2	321.5	226.5	109.7	438.4	437.8	-9.6	-7.4	-5.4	-2.6	-9.4	-10.1
Seasonings & processed foods	217.4	167.7	104.8	51.4	212.1	209.8	227.0	175.1	110.2	53.9	221.5	219.9	-9.6	-7.4	-5.4	-2.6	-9.4	-10.1
Frozen foods	114.8	87.0	56.9	28.2	111.7	109.5	114.8	87.0	56.9	28.2	111.7	109.5	0.0	0.0	0.0	0.0	0.0	0.0
Beverages ("Calpis")	59.4	59.4	59.4	27.6	105.2	108.4	59.4	59.4	59.4	27.6	105.2	108.4	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	32.6	29.2	17.3	9.0	31.7	26.5	32.6	29.2	17.3	9.0	31.7	26.5	0.0	0.0	0.0	0.0	0.0	0.0
Seasonings & processed foods	29.4	24.7	13.5	7.5	27.6	23.2	29.4	24.7	13.5	7.5	27.6	23.2	0.0	0.0	0.0	0.0	0.0	0.0
Frozen foods	7.5	6.8	4.4	2.4	7.4	7.1	7.5	6.8	4.4	2.4	7.4	7.1	0.0	0.0	0.0	0.0	0.0	0.0
Beverages ("Calpis")	4.8	4.8	4.8	1.9	5.6	4.8	4.8	4.8	4.8	1.9	5.6	4.8	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-9.1	-7.2	-5.5	-2.8	-8.9	-8.5	-9.1	-7.2	-5.5	-2.8	-8.9	-8.5	0.0	0.0	0.0	0.0	0.0	0.0
Overseas Food Products																		
Net sales	245.4	175.3	114.8	58.0	230.5	232.0	245.4	175.3	114.8	58.0	230.5	232.0	0.0	0.0	0.0	0.0	0.0	0.0
Consumer foods	199.3	142.2	93.1	46.9	183.5	177.6	199.3	142.2	93.1	46.9	183.5	177.6	0.0	0.0	0.0	0.0	0.0	0.0
Umami seasonings for processed food mfrs.	46.1	33.1	21.7	11.1	47.1	54.4	46.1	33.1	21.7	11.1	47.1	54.4	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	20.7	15.4	10.2	5.2	21.5	26.8	20.7	15.4	10.2	5.2	21.5	26.8	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-8.0	-5.7	-3.9	-2.1	-6.7	-6.3	-8.0	-5.7	-3.9	-2.1	-6.7	-6.3	0.0	0.0	0.0	0.0	0.0	0.0
Bioscience Products & Fine Chemicals																		
Net sales	204.2	146.4	96.9	49.8	198.0	198.3	204.2	146.4	96.9	49.8	198.0	198.3	0.0	0.0	0.0	0.0	0.0	0.0
Feed-use amino acids	94.1	68.9	45.2	23.3	86.5	80.9	94.1	68.9	45.2	23.3	86.5	80.9	0.0	0.0	0.0	0.0	0.0	0.0
Amino acids	66.7	45.2	30.1	15.4	66.2	69.6	66.7	45.2	30.1	15.4	66.2	69.6	0.0	0.0	0.0	0.0	0.0	0.0
Amino acids for pharmaceuticals and foods	25.5	18.5	12.5	6.5	24.0	26.0	25.5	18.5	12.5	6.5	24.0	26.0	0.0	0.0	0.0	0.0	0.0	0.0
Pharmaceutical fine chemicals	18.5	10.5	7.0	3.5	18.5	17.5	18.5	10.5	7.0	3.5	18.5	17.5	0.0	0.0	0.0	0.0	0.0	0.0
Sweeteners	23.0	16.0	10.5	5.0	24.0	26.0	23.0	16.0	10.5	5.0	24.0	26.0	0.0	0.0	0.0	0.0	0.0	0.0
Specialty chemicals	38.2	28.6	19.3	10.0	39.7	42.4	38.2	28.6	19.3	10.0	39.7	42.4	0.0	0.0	0.0	0.0	0.0	0.0
Other bioscience products & fine chemicals	5.2	3.7	2.2	1.1	5.6	5.4	5.2	3.7	2.2	1.1	5.6	5.4	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	14.4	11.3	7.3	4.4	12.2	8.7	14.4	11.3	7.3	4.4	12.2	8.7	0.0	0.0	0.0	0.0	0.0	0.0
Feed-use amino acids	13.5	10.5	6.3	3.8	11.3	9.9	13.5	10.5	6.3	3.8	11.3	9.9	0.0	0.0	0.0	0.0	0.0	0.0
Amino acids	2.5	2.0	1.9	1.0	2.5	0.8	2.5	2.0	1.9	1.0	2.5	0.8	0.0	0.0	0.0	0.0	0.0	0.0
Specialty chemicals	6.5	4.9	3.5	1.8	7.3	9.7	6.5	4.9	3.5	1.8	7.3	9.7	0.0	0.0	0.0	0.0	0.0	0.0
Other bioscience products & fine chemicals	-2.4	-1.9	-1.6	-0.7	-4.0	-6.9	-2.4	-1.9	-1.6	-0.7	-4.0	-6.9	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-5.8	-4.1	-2.9	-1.5	-5.1	-4.8	-5.8	-4.1	-2.9	-1.5	-5.1	-4.8	0.0	0.0	0.0	0.0	0.0	0.0
Pharmaceuticals																		
Net sales	71.5	55.9	35.9	18.1	77.9	82.6	71.5	55.9	35.9	18.1	77.9	82.6	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	3.2	4.6	1.8	0.7	6.5	7.9	3.2	4.6	1.8	0.7	6.5	7.9	0.0	0.0	0.0	0.0	0.0	0.0
Pharmaceuticals	5.1	6.1	2.8	1.2	8.3	9.8	5.1	6.1	2.8	1.2	8.3	9.8	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-1.9	-1.4	-1.0	-0.5	-1.8	-1.8	-1.9	-1.4	-1.0	-0.5	-1.8	-1.8	0.0	0.0	0.0	0.0	0.0	0.0
Business Tie-Ups																		
Net sales							180.1	138.1	88.7	43.7	182.8	184.6	-180.1	-138.1	-88.7	-43.7	-182.8	-184.6
Edible oils							40.3	31.2	19.9	10.3	43.5	46.0	-40.3	-31.2	-19.9	-10.3	-43.5	-46.0
Coffee products							139.7	106.9	68.8	33.4	139.3	138.6	-139.7	-106.9	-68.8	-33.4	-139.3	-138.6
Operating income							1.6	1.2	0.8	0.4	1.6	1.6	-1.6	-1.2	-0.8	-0.4	-1.6	-1.6
Shared companywide expenses							-0.5	-0.4	-0.3	-0.1	-0.5	-0.4	0.5	0.4	0.3	0.1	0.5	0.4
Other Business																		
Net sales	72.4	55.2	37.1	17.9	71.7	74.6	70.1	53.5	36.0	17.4	69.6	72.4	2.2	1.7	1.1	0.5	2.2	2.2
Edible oils & Coffee products	2.2	1.7	1.1	0.5	2.2	2.2	2.2	1.7	1.1	0.5	2.2	2.2	0.0	0.0	0.0	0.0	0.0	0.0
Operating income	0.3	0.4	0.3	-0.0	0.7	-0.6	-1.3	-0.9	-0.5	-0.4	-0.9	-2.2	1.6	1.2	0.8	0.4	1.6	1.6
Edible oils & Coffee products	2.1	1.6	1.0	0.5	2.1	2.0	2.1	1.6	1.0	0.5	2.1	2.0	0.0	0.0	0.0	0.0	0.0	0.0
Shared companywide expenses	-2.7	-2.0	-1.4	-0.7	-2.5	-2.4	-2.2	-1.6	-1.2	-0.6	-2.1	-2.0	-0.5	-0.4	-0.3	-0.1	-0.5	-0.4
Consolidated																		
Net sales	985.0	746.9	505.9	251.0	1,007.2	1,015.2	1,172.4	890.7	598.9	296.7	1,197.3	1,207.7	-187.5	-143.8	-92.9	-45.7	-190.1	-192.5
Operating income	71.2	60.9	36.9	19.3	72.6	69.4	71.2	60.9	36.9	19.3	72.6	69.4	0.0	0.0	0.0	0.0	0.0	0.0
※O.P.margin	7.2%	8.2%	7.3%	7.7%	7.2%	6.8%	6.1%	6.8%	6.2%	6.5%	6.1%	5.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Notes:  Nondisclosure
 Approximation