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

 $\bullet \text{An accounting change to deduct a part of current sales promotion fee from net sales is scheduled from FY2014}. \\$ 

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 )

Revised in 31th July, 2014 because post-reclassification basis is fixed.

New Series   1969   22   7   144 3   70 1   397 1   398 5   37   255 0   161 2   7.8   391 8   228 0   .7.6   .7.2   .1.6   .7.8   .7	_														(¥Billio				
Personal Conference   1969   227   144.3   70.1   897.1   986.3   337.5   255.0   151.2   77.8   391.6   232.0   27.4   146.5   27.4   147.5   27.5   27.4   148.5   27.5   27.4   148.5   27.5   27.4   148.5   27.5   27.4   148.5   27.5   27.4   148.5   27.5   27.4   27.5																			
Secretary A prosecut Pools   1902   1400   922   44.8   1967   19622   217.4   164.2   101.3   48.9   217.4   212.1   -21.2   -21.2   -1.9   -1.0   -2.7   7.1   1.0   100.8   73.7   75.2   25.3   10.9   98.9   10.0   98.9   20.0   99.9   20.0   99.9   41.8   111.7   41.2   12.5   -2.5   3.7   42.2   -1.2	Domestic Food Products	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
Process Process   100.8   78.7   52.1   25.3   101.9   98.6   120.1   90.8   50.9   20.0   114.8   111.7   -116.4   -12.0   -7.8   -3.7   -1.2   1.2   -1.	Net sales	299.9	227.7	144.3	70.1	357.1	396.3	337.5	255.0	161.2	77.9	391.6	429.0	-37.6	-27.2	-16.9	-7.8	-34.5	-32.7
Decompt (Capier)	Seasonings & processed foods	196.2	149.0	92.2	44.8	195.7	192.2	217.4	164.2	101.3	48.9	217.4	212.1	-21.2	-15.2	-9.1	-4.0	-21.7	-19.9
Communication   Communicatio	Frozen foods	103.8	78.7	52.1	25.3	101.9	98.9	120.1	90.8	59.9	29.0	114.8	111.7	-16.4	-12.0	-7.8	-3.7	-12.8	-12.8
Communication   Communicatio			0.0	0.0		59.4			0.0			59.4	105.2	0.0	0.0	0.0		0.0	
Secretary & Processed boos   93																			
From the close	· · · · · · · · · · · · · · · · · · ·																		
Decempon Chapter   0,0   0,0   0,0   0,0   0,0   0,4   8,5   5,6   7,6   5,5   3,6   1,7   9,1   8,9   0,4   0,0																			
Content   Cont																			
Overseas Food Products   1997   1441   714   245   290   2932   2194   1445   716   718   2017   711   712   711   713   1457	9 1 1 7																		
Net sales    2024   216, 7   144   71, 4   245, 1   2300   293, 2   214, 144, 5   71, 6   245, 6   230, 6   30   0.7   0.4   0.2   0.3   0.0	Shared companywide expenses	-1.2	-0.2	-5.5	-1.7	-9.1	-0.9	-7.0	-0.0	-3.0	-1.7	-9.1	-0.9	0.4	0.5	0.2	0.1	0.0	0.0
Net sales    2024   216, 7   144   71, 4   245, 1   2300   293, 2   214, 144, 5   71, 6   245, 6   230, 6   30   0.7   0.4   0.2   0.3   0.0	Oversess Food Braduets							EV42	OM EV42	411 EV42	O4 EV42	EV40	EV44	EV42	OM EV42	411 EV42	O1 EV12	EV/10	EV/11
Communic floods   240   180.6   118   0   88.2   199.0   182.9   241.8   181.2   119.4   68.4   199.3   183.5   -0.9   -0.7   -0.4   -0.2   -0.3   -0.0		202.4	040.7	4444	74.4	045.4	220.0									1H-F 113			
University executions   St.   A   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																-0.4			
Second contains		240.9			58.2		182.9	241.8	181.2	119.4					-0.7	-0.4			-0.6
Operating pinceme   25.0   19.6   12.8   61   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	- U	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
Shored companywide express    -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		25.0	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
Second color																			
8 Fine Chemicals    Pris   Series   Pris   Pris   Pris   Series   Pris   Pris   Pris   Pris   Pris   Series   Pris   Pris	onard companymae expenses	0.0	0.0	7.0	2.2	0.0	0.1	0.0	0.1	7.0	2.2	0.0	0.1	0.2	0.1	0.1	0.0	0.0	0.0
8 Fine Chemicals    Pris   Series   Pris   Pris   Pris   Series   Pris   Pris   Pris   Pris   Pris   Series   Pris   Pris	Rioscience Products																		
Net sales								FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11	FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11
Fend-use amme acuts		228.1	166.6	1116	55.0	203.8	107.6	228 5	166.0	111.8	55.1	204.2	108 0	-0.4	-N 3	_n 2	-O 1	-0 <i>4</i>	-0.4
Amino acids 6		_																	
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																			
Pharmaceuticals and foods   32.0   23.3   76.5   6.5   22.5   24.0   32.0   23.5   77.0   11.5   4.5   18																			
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   30.0   0.7.5   11.5   4.5   18.5   18.5   30.0   0.0		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
Part		20.0	17.5	11 5	15	105	10 5	20.0	17.5	11 5	15	10 E	10 E	0.0	0.0	0.0	0.0	0.0	0.0
Specially chemicals	fine chemicals																		
Operating income  6.4  4.9  3.9  2.5  14.4  12.2  6.5  5.0  6.5  5.2  4.0  0.2  0.8  0.9  0.8  0.9  0.8  13.5  11.3  0.0  0.0  0.0  0.0  0.0  0.0  0.	Sweeteners	23.5		11.0	5.5			24.0	17.0		6.0	23.0		-0.4	-0.3	-0.2	-0.1	-0.4	-0.4
Peerl 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   0.2   0.8   0.9   0.8   13.5   11.3   0.0	Specialty chemicals		33.0		11.1				33.0		11.1								0.0
Feed-use amino acids	Other biosience 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
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 5.5 2.9 2.1 1.2 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 5.5 2.9 2.1 1.2 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2.5 2	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
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     9.3   7.3   5.1   2.5   6.5   7.3     9.0   0.0	Feed-use amino acids	0.2	0.8	0.9	0.8	13.5	11.3	0.2	8.0	0.9	0.8	13.5	11.3	0.0	0.0	0.0	0.0	0.0	0.0
Specially chemicals   9,3   7,3   5,1   2,5   6,5   7,3   9,3   7,3   5,1   2,5   7,3   7,2   7,3   7,3   7,2   7,3	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
Other biosience 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       -4.0	Specialty chemicals	9.3	7.3	5.1	2.5		7.3	9.3	7.3	5.1	2.5	6.5		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														0.0		0.0			
Pharmaceuticals   Section   Sectio	·																		0.0
Net sales    S1.2   38.8   27.9   16.8   71.5   77.9   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		5.5		0.0	0	0.0		0.0		0.0					0.0	0.0	
Net sales    S1.2   38.8   27.9   16.8   71.5   77.9   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	Pharmaceuticals							FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11	FY13	9M-FY13	1H-FY13	Q1-FY13	FY12	FY11
Operating income  3.8  2.8  1.5  0.4  3.2  6.5  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  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  0.0		51.2	38.8	27.9	16.8	71.5	77.9								-				
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 5.3 3.9 2.3 0.9 5.1 8.3 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0																			
Other Business         -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         0.0           Other Business         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         2.3         1.7         1.1         0.5         2.2         2.2         2.3         1.7         1.1         0.9         -0.7         -0.3         -1.0         -0.9           Edible oils & Coffee products         2.2         1.7         1.1         0.5         2.1         2.1         2.1         1.1         0.5         2.1         2.1         0.0         0.0         0.0         0.0         0.0         0.0         0.0         0.0         0.0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></td<>											-								
Other Business         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         2.3         1.7         1.1         0.5         2.2         2.2         2.3         1.7         1.1         0.5         2.2         2.2         2.3         1.7         1.1         0.5         2.2         2.2         2.0         0.0																			
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 2.2 2.3 1.7 1.1 0.5 2.2 2.2 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 0.0 0.0	Shared companywide expenses	-1.5	-1.1	-0.8	-0.5	-1.9	-1.0	-1.4	-1.0	-0.0	-0.5	-1.8	-1.0	-0.0	-0.0	-0.0	-0.0	0.0	0.0
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 2.2 2.3 1.7 1.1 0.5 2.2 2.2 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 0.0 0.0	Other Business							EV42	OM EV12	1LL EV12	01 EV12	EV42	EV11	EV12	OM EV12	1H EV12	O1 EV12	EV12	EV11
Edible oils & Coffee products  2.3 1.7 1.1 0.5 2.2 2.2 Operating income  -0.5 0.5 0.2 0.0 0.3 0.7 Edible oils & Coffee products  2.2 1.7 1.1 0.5 2.2 2.2 0.0 0.0 0.0 0.0 0.0 0.0 0.0 Edible oils & Coffee products  2.2 1.7 1.1 0.5 2.1 2.1 Shared companywide expenses  -3.0 -2.1 -1.5 -0.7 -2.7 -2.5  Consolidated  Net sales  951.4 713.2 468.9 233.7 948.7 972.6 Operating income  61.8 50.5 29.7 15.3 71.2 72.6		70.7	G1 1	41.0	20.4	74.2	70.0												
Operating income         -0.5         0.5         0.2         0.0         0.3         0.7           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         2.2         1.7         1.1         0.5         2.1         2.1         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 0.0 0.0 0.0 0							2.2												
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 -3.0 -2.1 -1.5 -0.7 -2.7 -2.5 -0.0 -0.0 -0.0 0.0 0.0 0.0 0.0 0.0 0.0																			
Consolidated         FY13         9M-FY13         1H-FY13         Q1-FY13         FY12         FY11           Net sales         951.4         713.2         468.9         233.7         948.7         972.6         991.3         742.3         487.1         242.1         985.0         1,007.2         -40.0         -29.1         -18.2         -8.4         -36.3         -34.6           Operating income         61.8         50.5         29.7         15.3         71.2         72.6         62.5         50.8         29.5         14.4         71.2         72.6         -0.7         -0.3         0.2         0.8         0.0         0.0	·																		
Net sales         951.4         713.2         468.9         233.7         948.7         972.6         991.3         742.3         487.1         242.1         985.0         1,007.2         -40.0         -29.1         -18.2         -8.4         -36.3         -34.6           Operating income         61.8         50.5         29.7         15.3         71.2         72.6         62.5         50.8         29.5         14.4         71.2         72.6         -0.7         -0.3         0.2         0.8         0.0         0.0	Snared 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
Net sales         951.4         713.2         468.9         233.7         948.7         972.6         991.3         742.3         487.1         242.1         985.0         1,007.2         -40.0         -29.1         -18.2         -8.4         -36.3         -34.6           Operating income         61.8         50.5         29.7         15.3         71.2         72.6         62.5         50.8         29.5         14.4         71.2         72.6         -0.7         -0.3         0.2         0.8         0.0         0.0		ı	1		1	1					I					=			
Operating income 61.8 50.5 29.7 15.3 71.2 72.6 62.5 50.8 29.5 14.4 71.2 72.6 -0.7 -0.3 0.2 0.8 0.0 0.0																			
※O.P.margin 6.5% 7.1% 6.3% 6.5% 7.5% 7.5% 6.3% 6.8% 6.1% 6.0% 7.2% 7.2%	Operating income													-0.7	-0.3	0.2	0.8	0.0	0.0
	※O.P.margin	6.5%	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

<sup>\*</sup> 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 publica.

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.