

Reconciliation of Chugai results

	Jan-Jun 2008	
	JPY billions	CHF millions ^{a)}
Operating profit (JGAAP basis)	23.1	
- depreciation basis difference	3.8	
- classification of extraordinary items	6.9	
- other differences and consolidation entries	(2.6)	
Operating profit before acquisition accounting impacts (IFRS basis)	31.2	312
- depreciation of property, plant and equipment	(0.3)	(3)
- amortisation of intangible assets arising from business combinations	(3.0)	(30)
Operating profit (IFRS basis)	27.9	279
Add (deduct) non-operating items (IFRS basis)		
- financial income and financing costs		12
- income taxes		(109)
Net income (IFRS basis)		182
Non controlling interest calculation		
Add back acquisition accounting impact on net income		20
Net income excluding acquisition accounting		202
Non controlling interest percentage (average during interim year)		47.7%
Income applicable to non controlling interest (IFRS basis)		97

a) Translated at 100 JPY = 1.00 CHF