

## Reconciliation of Chugai results

	Jan-Jun 2007	
	JPY billions	CHF millions <sup>a)</sup>
Operating profit (JGAAP basis)	35.8	
- depreciation basis difference	2.4	
- classification of extraordinary items	(0.8)	
- other differences and consolidation entries	(1.4)	
Chugai operating profit before exceptional items and before acquisition accounting impacts (IFRS basis)	36.0	368
- depreciation of property, plant and equipment	(0.3)	(3)
- amortisation of intangible assets arising from business combinations	(3.1)	(31)
Chugai segment result / operating profit (IFRS basis)	32.6	334
Add (deduct) non-operating items (IFRS basis)		
- financial income and financing costs		5
- income taxes		(131)
Net income (IFRS basis)		208
Minority interest calculation		
- add back acquisition accounting impact on net income		20
- net income excluding acquisition accounting		228
- minority interest percentage (average during period)		48.9%
- income applicable to minority interest (IFRS basis)		112

a) Translated at 100 JPY = 1.02 CHF