





For the fiscal year ended March 31, 2022

(Unit: Millions of Yen)

	As of April 1, 2021	Recognized through P&L	Recognized through OCI	As of March 31, 2022
Deferred tax assets				
Entrusted R&D expenses	16,334	(356)		15,978
Tax credit for experiment and research expenses	28,696	89		28,784
Retirement benefit liabilities	3,187	203	476	3,866
Depreciation and amortization	2,718	(217)		2,501
Accrued bonuses	3,093	1,647		4,740
Deferred charges for tax purposes	9,818	(338)		9,480
Unrealized gain on inventories	13,071	3,360		

(3) Deferred tax assets not recognized in the consolidated financial statements

The Group does not recognize deferred tax assets when it is not likely to arise sufficient taxable income in the future period to utilize the benefit.

Breakdown of deferred tax assets not recognized in the consolidated financial statements

(Unit: Millions of Yen)

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