

November 26, 2013

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Quantitative impact of the adoption of International Financial Reporting Standards (IFRS)

As announced in February 2013, Asahi Glass Co., Ltd. (AGC) will adopt International Financial Reporting Standards (IFRS) for its consolidated financial statements, starting with the annual financial statements for the fiscal year ending December 31, 2013*. The quantitative impact of the adoption of IFRS is shown below.

* The financial statements for the first three quarters of the fiscal year ending December 31, 2013 were prepared in conformity with accounting principles generally accepted in Japan ("Japanese GAAP").

<Impact on the Statements of Income>

1. Trial IFRS calculation of the consolidated financial results for the year ended December 31, 2012*

(* Announced on February 7, 2013)

[100 million yen]

Japanese GAAP		Differences in recognition and measurement			Reclassifications		Adjustment total	Trial IFRS calculation Note 1	
		Post-employment benefits	Amortization of Goodwill	Others	Share of the profit of associates accounted for using the equity method	Other income/expense and extraordinary income/loss			
Net sales	11,900							11,900	Net sales
Operating income	929	63	19	(7)	13	1	89	1,018	Operating income
Ordinary income	866	63	19	(7)		(151)	(76)	790	Business income Note 2
Net income	438	38	17	(8)			46	484	Net income attributable to owners of parent

Note 1: This trial IFRS calculation is unaudited.

Note 2: Business income is the profit before finance income, finance costs, and income tax expense.

2. Trial IFRS calculation of the consolidated forecast for the year ending December 31, 2013*

(* Announced on July 31, 2013)

[100 million yen]

Japanese GAAP		Differences in recognition and measurement		Reclassifications		Adjustment total	Trial IFRS calculation	
		Post-employment benefits	Amortization of Goodwill	Share of the profit of associates accounted for using the equity method	Other income/expense and extraordinary income/loss			
Net sales	13,500						13,500	Net sales
Operating income	700	50	20	10		80	780	Operating income
Ordinary income	650	50	20		(370)	(300)	350	Business income
Net income	100	30	20			50	150	Net income attributable to owners of parent