

## **4. Other**

### Changes of Accounting Principles, Procedures and Presentation Accounting Standard for Asset Retirement Obligations

SMFG has adopted the “Accounting Standards for Asset Retirement Obligations” (ASBJ Statement No. 18, issued on March 31, 2008) and “Guidance on Accounting Standards for Asset Retirement Obligations” (ASBJ Guidance No. 21, issued on March 31, 2008) that became effective from the fiscal year starting on or after April 1, 2010. As a result of this change, ordinary profit and income before income taxes decreased by ¥269 million and ¥3,851 million, respectively.