

# Difference in Recognition of Impairment Loss

(Consider following for each CGU)

## Sprint (USGAAP)

Impairment test on individual assets and lower level asset groupings

## SoftBank (IFRSs)

Impairment test on total of assets

# Recognition of Impairment Loss (SoftBank)

**IFRSs**

**Impairment test on total of assets**

<Sprint>

**Net assets carrying amount (incl. goodwill)**

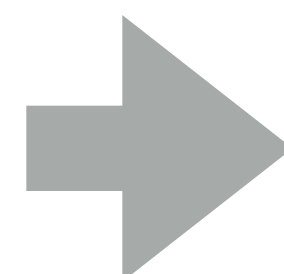
**VS**

**<Recoverable amount>  
(1) Share price\*  
(2) DCF - Debt  
Whichever is higher**

**Net assets carrying amount**



**Recoverable amount**



**No impairment**