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If there are any discrepancies between this document and original Japanese one, the original prevails.)*

**The items published on the Internet Website upon the Notice of Convocation of
the 156th Ordinary General Meeting of Shareholders**

**Consolidated Statement of Changes in Net Assets
Notes to Consolidated Financial Statements
Non-Consolidated Statement of Changes in Net Assets
Notes to Non-Consolidated Financial Statements
(1 April 2021 – 31 March 2022)**

Suzuki Motor Corporation

**We provide shareholders with the above information on our website
(<https://www.globalsuzuki.com/ir>) in accordance with the laws and regulations and Article 16 of
the Articles of Incorporation.**

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Consolidated Statement of Changes in Net Assets (1 April 2021 – 31 March 2022)

(Amount: Millions of yen)

	Shareholders' equity				
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at the beginning of current fiscal year	138,262	143,400	1,519,826	(21,027)	1,780,462
Cumulative effects of changes in accounting policies			6,150		6,150
Restated balance	138,262	143,400	1,525,976	(21,027)	1,786,612
Changes during period					
Issuance of new shares	55	55			110
Dividends of surplus			(47,595)		(47,595)
Profit attributable to owners of parent			160,345		160,345
Purchase of treasury shares				(13)	(13)
Disposal of treasury shares		(86)		162	76
Net changes in items other than shareholders' equity					
Total changes during period	55	(30)	112,749	149	112,923
Balance at the end of current fiscal year	138,318	143,369	1,638,726	(20,877)	1,899,536

	Accumulated other comprehensive income					Share acquisition rights	Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustment	Remeasurements of defined benefit plans	Total accumulated other comprehensive income			
Balance at the beginning of current fiscal year	121,133	(484)	(193,295)	(20,337)	(92,984)	115	344,371	2,031,964
Cumulative effects of changes in accounting policies			861		861			7,011
Restated balance	121,133	(484)	(192,434)	(20,337)	(92,123)	115	344,371	2,038,975
Changes during period								
Issuance of new shares								110
Dividends of surplus								(47,595)
Profit attributable to owners of parent								160,345
Purchase of treasury shares								(13)
Disposal of treasury shares								76
Net changes in items other than shareholders' equity	(10,055)	572	80,296	0	70,813	(73)	41,032	111,772
Total changes during period	(10,055)	572	80,296	0	70,813	(73)	41,032	224,696
Balance at the end of current fiscal year	111,078	88	(112,138)	(20,337)	(21,309)	41	385,403	2,263,672

[Note] Amounts less than one million yen are rounded down.

Notes to Consolidated Financial Statements

1. Notes to Basic Significant Matters for Preparing Consolidated Financial Statements

(1) Scope of consolidation

1) Number of consolidated subsidiaries and name of main consolidated subsidiaries

Number of consolidated subsidiaries 119 companies

Name of main consolidated subsidiaries

DomesticSuzuki Auto Parts Mfg. Co., Ltd.

Suzuki Motor Sales Kinki Inc.

Overseas Magyar Suzuki Corporation Ltd.

Suzuki Deutschland GmbH

Maruti Suzuki India Ltd.

Suzuki Motor Gujarat Private Ltd.

Suzuki Motorcycle India Private Limited

Pak Suzuki Motor Co., Ltd.

PT. Suzuki Indomobil Motor

TDS Lithium-ion Battery Gujarat Private Limited

2) Change in the scope of consolidation

Increase: 2 companies

Decrease: 3 companies

3) Name of unconsolidated subsidiaries

Name of main unconsolidated subsidiaries Suzuki Motor Co., Ltd.

Reason for exclusion:

Because these unconsolidated subsidiaries are small, and total influence by their total assets, net sales, net income or loss (the amounts equivalent to the Company's interest in the companies) and retained earnings (the amounts equivalent to the Company's interest in the companies) on the consolidated financial statements are insignificant.

(2) Application of the equity methods

1) Number of companies accounted for using equity method and name of main companies accounted for using equity method

Number of companies accounted for using equity method: 32 companies

Name of main companies accounted for using equity method Krishna Maruti Ltd.

2) Change in the scope of application of the equity method

Increase: 1 company

3) Name of unconsolidated subsidiaries and entities that are not accounted for using equity method

Name of main unconsolidated subsidiaries and associates that are not accounted for using equity method Suzuki Motor Co., Ltd.

Reason for non-application:

In terms of net income or loss and retained earnings (the amounts equivalent to the Company's interest in the companies), influence of these companies on consolidated financial statements is insignificant even if equity method is not applied to the companies, and it is not important as a whole.

(3) Fiscal year and others of consolidated subsidiaries

- 1) The number of consolidated subsidiaries for which the account settlement date is different from the consolidated account settlement date (31 March) is as follows.
31 December 14, including Magyar Suzuki Corporation Ltd.
30 September 2, including SUZUKI (MYANMAR) MOTOR CO., LTD.
- 2) The above consolidated subsidiaries are consolidated based on the financial statements on the provisional settlement of accounts on the consolidated account settlement date.

(4) Accounting policy

- 1) Evaluation standards and evaluation methods of significant assets
 - (a) Securities
Available-for-sale securities..... Items other than equity securities for which market values are unavailable:
Fair value method (The evaluation differences shall be reported as a component of net assets, and sales costs shall be calculated mainly by the moving average method.)
Equity securities for which market values are unavailable:
Cost method by the moving average method
 - (b) Derivatives..... Fair value method
 - (c) Inventories..... Cost method mainly by the gross average method (Figures on the consolidated balance sheet are calculated by the method of book devaluation based on the reduction of profitability.)
- 2) Method of depreciation and amortization of significant depreciable assets
 - (a) Property, plant and equipment (excluding lease assets)
..... Mainly declining balance method
 - (b) Intangible assets (excluding lease assets)
..... Straight line method
 - (c) Lease assets
Finance leases which transfer ownership
..... The same method as depreciation and amortization of self-owned non-current assets
Finance leases which do not transfer ownership
..... Straight-line method with the lease period as the durable years. With regard to lease assets with guaranteed residual value under lease agreement, remaining value is the guaranteed residual value. And with regard to other lease assets, remaining value would be zero.
- 3) Accounting treatment for deferred assets
..... They are treated as expenses at the time of expenditure.
- 4) Basis for significant allowances and provisions
 - (a) Allowance for doubtful accounts
In order to allow for loss from bad debts, estimated uncollectible amount based on actual ratio of bad debt is appropriated as to general receivable. With regard to specific receivable with higher default possibility, possibility of collection is estimated, respectively and uncollectible amount is appropriated.

- (b) Allowance for investment loss
The differences between the book value and the fair value of equity securities for which market values are unavailable are determined and appropriated as reserve in order to allow for losses from these investments.
 - (c) Provision for product warranties
The provision is recorded into this account based on the warranty agreement, laws and regulations and past experience in order to allow for expenses related to the maintenance service of products sold.
 - (d) Provision for bonuses for directors
In order to pay bonuses for directors and audit & supervisory board members, estimated amount of such bonuses is appropriated.
 - (e) Provision for retirement benefits for directors
The amount to be paid at the end of year had been posted pursuant to the Company's regulations on the retirement allowance of directors and audit & supervisory board members. However, the Company's retirement benefit system for them was abolished at the closure of the ordinary general shareholders' meeting held on 29 June 2006. And it was approved at the shareholders' meeting that reappointed directors and audit & supervisory board members were paid their retirement benefit at the time of their retirement, based on their years of service. Estimated amount of such retirement benefits is appropriated.
Furthermore, for the directors and audit & supervisory board members of some consolidated subsidiaries, the amount to be paid at the end of the year was posted pursuant to their regulation on the retirement allowance of directors and audit & supervisory board members.
 - (f) Provision for disaster
Reasonably estimated amount is appropriated for anticipated loss mainly caused by relocation of plants and facilities located in the Ryuyo Region in Iwata City, Shizuoka Prefecture where massive tsunami damages caused by Tokai and Tonankai Earthquake are anticipated.
 - (g) Provision for product liabilities
With regards to the products exported to North American market, to prepare for the payment of compensation not covered by "Product Liability Insurance," the anticipated amount to be borne by the Company is computed and provided on the basis of actual results in the past.
 - (h) Provision for recycling expenses
The provision is appropriated for an estimated expenses related to the recycle of products of the Company based on number of vehicles owned in the market, etc.
- 5) Recognition criteria for revenue and expenses
- (a) Revenue
The Group is engaged in manufacturing and sale of automobiles, motorcycles, outboard motors, electric wheelchairs, etc. in addition to the logistics services associated to these businesses and other service businesses. The Group recognizes revenue from sale of the above goods at the time when it satisfies a performance obligation by transferring control of the goods or services to a customer in an amount that the Group expects to be entitled in exchange for those goods and services.
Such amounts exclude the amount of consumption tax and value added tax levied on behalf of tax authorities.
For contracted prices with customers, which include variable consideration, the Group measures revenue less variable consideration only to the extent that it is highly probable that there will be no significant reversal when the uncertainty associated with the variable consideration is subsequently resolved.
Variable consideration mainly consists of sales rebates calculated based on past transactions using the most likely amount method.
The Group recognizes revenue when it satisfies performance obligation over time or at a point in time. As for the sale of automobiles, since the performance obligation is considered fulfilled at the point in time when the products are delivered and the control of such products is acquired by the customers, the revenue is recognized at the delivery of

the products.

If the Group provides services other than the warranty that the finished goods comply with the agreed-upon specifications, such as a customer-paid extended warranty covering longer than the standard period of time, revenue from such services is recognized over the duration of the warranty in proportion to expenses to be incurred to satisfy performance obligations under the contract.

The Group receives consideration mainly as advance payment during the period from the time of receipt of a purchase order until the fulfillment of the performance obligation or within one year after the fulfillment of the performance obligation. No significant financing component is included in such transaction.

(b) Revenue recognition of finance lease transactions:

Net sales and costs of sales are recognized when due for payment of lease fees has come.

6) Accounting treatment pertaining to retirement benefits

(a) Method of attributing expected benefit to periods

With regard to calculation of retirement benefit obligations, benefit formula basis method was used to attribute expected benefit to period up to the end of this fiscal year.

(b) Method to recognize actuarial gains or losses and past service costs as expenses

With regard to past service costs, they are treated as expense on a straight line basis over the certain years within the period of average length of employees' remaining service years at the time when it occurs.

With regard to the actuarial gains or losses, the amounts, prorated on a straight line basis over the certain years within the period of average length of employees' remaining service years in each year in which the differences occur, are respectively treated as expenses from the next term of the year in which they arise.

7) Standards for translation of significant assets or liabilities in foreign currencies into the Japanese currency

Receivable and payable in foreign currencies are translated into yen on the spot exchange rate of the consolidated account settlement date, and the exchange difference shall be processed as gain or loss. Further, assets and liabilities of foreign consolidated subsidiaries and others shall be translated into yen by the spot exchange rate as of the consolidated account settlement date, profits and expenses are translated into yen by the average exchange rate during the year, and exchange differences shall be recorded to foreign currency translation adjustment and non-controlling interests of the net assets.

8) Method of significant hedge accounting

The deferred hedge accounting is applied primarily.

9) Other significant matters for preparing consolidated financial statements

(a) Application of consolidated taxation system

The consolidated taxation system is applied.

(b) Application of tax effect accounting to transition from consolidated tax payment to group tax sharing system

Regarding the transition to a group tax sharing system established by the "Act for Partial Revision of the Income Tax Act, etc." (Act No. 8 of 2020) and the items for which the non-consolidated tax payment system was reviewed in line with the transition to the group tax sharing system, the Company and some of its domestic consolidated subsidiaries do not apply the provisions of Paragraph 44 of the "Implementation Guidance on Tax Effect Accounting" (ASBJ Guidance No. 28, February 16, 2018), in line with Paragraph 3 of the "Practical Solution on the Treatment of Tax Effect Accounting for the Transition from the Consolidated Taxation System to the Group Tax Sharing System" (PITF No. 39, March 31, 2020). The amounts of deferred tax assets and deferred tax liabilities are based on the provisions of the tax law before the amendment.

2. Changes in Accounting Policies

(1) Application of accounting standard for revenue recognition, etc.

The Group has applied “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, 31 March 2020, hereinafter “Revenue Recognition Accounting Standard”) etc. from the beginning of the current fiscal year and recognized revenue in the amount that it expects to receive in exchange for promised goods or services when controls of those goods or services are transferred to customers.

The changes in accounting methods by application of Revenue Recognition Accounting Standard, etc. are as follows:

1) Performance obligations satisfied over time

For royalties received in sales of vehicles, the Group used to recognize revenue when the amount was determined. However, the Group has changed to a method of recognizing revenue by estimating the amount in line with vehicle sales. For extended warranty services, the Group used to recognize revenue in a lump sum when the service was sold. However, if warranties provide customers with services except for the assurance that the products compile with agreed specifications, the Group has changed to a method of recognizing revenue for the services over the warranty periods.

2) Performance obligation satisfied at a point in time

The Group used to recognize revenue from sales of new vehicles accessories at the same time as sales of vehicles, however, the Group has changed to a method of recognizing revenue at the time of substantial delivery to customers.

3) Sales rebates

The Group used to record sales rebates as selling, general and administrative expenses, however, the Group has changed to a method of reducing them from the transaction price.

The application of the Revenue Recognition Accounting Standard, etc. is in accordance with the transitional treatment as provided in the proviso to Paragraph 84 of the Revenue Recognition Accounting Standard. The cumulative effect of retroactively applying the new accounting policies to the periods prior to the beginning of the current fiscal year is added to or deducted from the retained earnings at the beginning of the current fiscal year, and the new accounting policies have been applied from such beginning balance.

Furthermore, “notes and accounts receivable - trade,” which was presented under current assets in the consolidated balance sheet of the previous fiscal year has been included under “notes receivable - trade,” and “accounts receivable - trade.” However, in accordance with the transitional treatment set forth in Paragraph 89-2 of the Revenue Recognition Accounting Standard, figures for the previous fiscal year have not been reclassified based on the new presentation method.

As a result, for the current fiscal year, net sales decreased by 131,819 million yen, cost of sales decreased by 2,656 million yen, and operating profit, ordinary profit and profit before income taxes decreased by 2,511 million yen each compared with those before the application of the Revenue Recognition Accounting Standard, etc.

The balance of retained earnings in the consolidated statement of changes in net assets at the beginning of the current fiscal year increased by 6,150 million yen as the cumulative effect of this change is reflected in the balance of net assets at the beginning of the current fiscal year.

Basic and diluted profit per share for the current fiscal year decreased by 5.12 yen and 5.12 yen, respectively.

(2) Application of accounting standard for fair value measurement

The Group has applied the “Accounting Standard for Fair Value Measurement” (ASBJ Statement No. 30, 4 July 2019; hereinafter “Fair Value Measurement Standard”), etc. from the beginning of the current fiscal year, and will prospectively apply the new accounting policies stipulated by the Fair Value Measurement Standard, etc. in accordance with the transitional treatment provided in Paragraph 19 of the Fair Value Measurement Standard and Paragraph 44-2 of the “Accounting

Standard for Financial Instruments” (ASBJ Statement No. 10, 4 July 2019). This has no effect on the consolidated financial statements. In addition, the Group included notes on fair value information by level within the fair value hierarchy in “7. Notes to Financial Instruments” under Notes to Consolidated Financial Statements.

(3) Significant changes in hedge accounting

The Group used to apply the deferred hedge processing and the exceptional hedge accounting to forward exchange contracts, however, from the current fiscal year, the Group changed its method to measure at fair value at the end of the period and recognizes the valuation difference as profit and loss for the period.

In addition, the Group used to apply the special exceptional hedge accounting and the integration method if interest rate swap contracts and cross currency interest rate swap contracts had met certain criteria. However, from the current fiscal year, the Group changed its method to apply deferred hedge accounting in principle. These changes were owing to reflecting the status of derivative contracts on the consolidated financial statements more accurately.

This change in accounting policy is not retrospectively applied to past periods as the effect of this change was immaterial. Moreover, the effect of this change on profit and loss for the current fiscal year is immaterial.

3. Notes to Accounting Estimates

(1) Provision for product warranties

1) Amount recorded in the consolidated financial statements for the current fiscal year

(Amount: Millions of yen)

	End of the current consolidated fiscal year
Balance at beginning of the period	254,076
Amount paid during the period	(38,654)
Transferred amount	19,180
Other (Increase / decrease in consolidated subsidiaries, etc.)	(7,042)
Balance at end of the period	227,559

2) Information regarding the details of the accounting estimate for the identified item

The Group recognizes provision for product warranties for costs related with future product warranties.

Costs related to product warranty include (i) free repair costs based on the product warranty, and (ii) free repair costs based on notification to a government agency. (i) Free repair costs based on the product warranty are recognized at the time the product is sold. Regarding (ii) free repair costs based on notifications to a government agency, if there is a high possibility that costs will be incurred and the amount can be reasonably estimated, the provision will be recognized based on comprehensive and individual estimates based on past occurrences.

The amount of these provisions is estimated and calculated regarding the estimated number of units and the cost per forecasted units based on currently available information, such as past sales, repairs, and experience, and reflects the amount expected to be recovered by claiming compensation from the supplier. Provision for product warranties contain uncertainties as it is calculated by estimation. Therefore, the actual repair cost may differ from the estimate.

(2) Retirement benefits asset and retirement benefits liability

1) Amount recorded in the consolidated financial statements for the current fiscal year

Retirement benefits asset	8,366 Million Yen
Retirement benefits liability	64,449 Million Yen

2) Information regarding the details of the accounting estimate for the identified item

The Group's retirement benefit expenses and retirement benefit obligations are calculated based on various assumptions such as discount rate, expected rate of return on long-term investment, revaluation rate, salary increase rate, mortality rate, etc. Of these, the discount rate is determined based on safe long-term bond yields and the expected rate of return on long-term investment is determined based on the pension asset management policy of each pension plan.

The decline in long-term bond yields will reduce the discount rate and adversely affect the calculation of retirement benefit costs. However, in the cash-balanced pension system adopted by the Company, the revaluation rate, which is one of the basic rates, has the effect of reducing the adverse effects of a decrease in the discount rate.

Additionally, if the investment yield of pension assets is lower than the expected rate of return on long-term investment, it will adversely affect the calculation of retirement benefit costs, but the impact on our corporate pension and the Group's corporate pension fund, which strive for stable management, is minor.

The difference between these assumptions and the actual results is expensed by the straight-line method over a fixed number of years within the average remaining service period of the employee at the time of occurrence.

(3) Deferred tax assets

1) Amount recorded in the consolidated financial statements for the current fiscal year

Deferred tax assets 143,346 Million Yen

Deferred tax liabilities 6,602 Million Yen

2) Information regarding the details of the accounting estimate for the identified item

We are examining whether the recoverability of deferred tax assets has an effect of reducing future tax burdens, etc. for some or all of the deductible temporary differences, loss carryforwards and tax credits carried forward.

The appraisal of recoverability of deferred tax assets takes into account elimination of taxable temporary differences, estimation of future taxable income, and tax planning.

Regarding this estimate, in the event of a changes in future market trends, business activity status, or other assumptions related to the Group, it may affect the amount of deferred tax assets and income taxes-deferred from the next fiscal year onward.

4. Notes to Consolidated Balance Sheets

(1) Assets pledged as collateral and secured liabilities

1) Assets pledged as collateral

Buildings and structures 2,213 Million Yen

2) Secured liabilities

Long-term borrowings 1,763 Million Yen

Other non-current liabilities 291 Million Yen

(2) Accumulated depreciation of property, plant and equipment 2,214,697 Million Yen

(3) Guarantee obligations

The Group guarantees borrowing from financial institution etc. by other companies which are not consolidated subsidiaries.

2,250 Million Yen

(4) The Company has the commitment line contract with 6 banks for effective financing.

The outstanding balance of the contract at the end of the current consolidated fiscal year is as follows.

Commitment line contract total 300,000 Million Yen

Actual loan balance -

Undrawn balance 300,000 Million Yen

5. Notes to Consolidated Statements of Income

(1) Revenue from contracts with customers

The Company does not disaggregate revenues from contracts with customers and other sources of revenue. The amount of revenue from contracts with customers is presented in “8. Notes to Revenue Recognition, (1) Disaggregation of revenue from contracts with customers” in Notes to Consolidated Financial Statements.

Impairment loss

The Group recorded impairment loss in the following group of assets.

(Amount: Millions of yen)

Application	Location	Type	Amount
Assets for rent	Japan	Land	7,404
Idle assets	Japan	Land	282
Total			7,686

The assets are grouped mainly in units of business facilities, and divided into the assets for business and for rent respectively. With respect to the assets which are decided to be disposed and idle assets which are not expected to be used in the future, the necessity of recording of impairment losses is judged based on individual assets.

With respect to assets for rent and idle assets, the Company has reduced the book value of the asset group whose market value has particularly fallen to the recoverable amount and recorded impairment loss as extraordinary losses.

The recoverable amount is measured by the net realizable value or the value in use, and the land value is evaluated by the real estate appraised value, etc.

6. Notes to Consolidated Statement of Changes in Net Assets

(1) Type and number of outstanding shares

(Shares)

Type of shares	Number of shares at beginning of current fiscal year	Increased number of shares during the period	Decreased number of shares during the period	Number of shares at end of current fiscal year
Common stock	491,098,300	24,000	-	491,122,300

[Notes] The increase of 24,000 shares of common stock consists of issuance of new shares as restricted stock compensation based on resolution of a board of directors' meeting on 15 July 2021 in accordance with Article 370 of the Companies Act and Article 26 of the Company's Articles of Incorporation.

(2) Dividends

1) Dividends paid

Resolution	Type of shares	Total amount of dividends	Dividends per share	Record date	Effective date
Ordinary general shareholders' meeting held on 25 June 2021	Common stock	25,738 Million Yen	53.00 Yen	31 March 2021	28 June 2021
Meeting of the Board of Directors held on 11 November 2021	Common stock	21,856 Million Yen	45.00 Yen	30 September 2021	30 November 2021

- 2) Dividends, which record date is during the current consolidated fiscal year, with their effective date in the next consolidated fiscal year

The following dividends are proposed as a matter of resolution at the ordinary general shareholders' meeting scheduled to be held on 29 June 2022.

(a) Total amount of dividends	22,342 Million Yen
(b) Dividends per share	46.00 Yen
(c) Record date	31 March 2022
(d) Effective date	30 June 2022

Dividends will be paid from retained earnings.

7. Notes to Financial Instruments

- (1) Matters for conditions of financial instruments

With regard to the fund management, the Group uses short-term deposits and securities, and with regard to the fund-raising, the Group uses borrowings from financial institutions such as banks and issuance of bonds.

The Group mitigates customers' credit risks from notes and accounts receivable-trade in line with our rules and regulations for credit control. The Group hedges risks of exchange-rate fluctuations from operating receivables denominated in foreign currency by forward exchange contract in principle. Investment securities are mainly stocks, and with regard to listed stocks, the Group quarterly identifies those fair values.

Applications of borrowings are operating capital (mainly short term) and fund for capital expenditures (long term). The Group uses cross currency interest rate swap as hedge instruments for the risk of fluctuation in interest rate and foreign exchange rate of some long-term borrowings. In addition, the Group uses derivatives within the actual demand in accordance with our administrative rules.

- (2) Matters for fair values of the financial instruments

Carrying amounts in the consolidated balance sheet, fair value and differences between them at 31 March 2022 (consolidated settlement date of current fiscal year) are as follows. The following table does not include equity securities for which market values are unavailable.

"Cash and deposits," "Accounts payable-trade," "Short-term borrowings," and "Accrued expenses" are omitted because they comprise cash and are short-term instruments whose carrying amount approximates their fair value.

(Amount: Millions of yen)

	Carrying amount	Fair value	Difference
Assets			
(a) Notes and accounts receivable-trade	433,222	436,224	3,001
(b) Securities and investment securities (*1, *2)			
Available-for-sale securities	910,020	910,020	-
Stocks of associates	866	1,327	460
Total assets	1,344,110	1,347,572	3,462
Liabilities			
(a) Current portion of long-term borrowings	87,019	87,077	(58)
(b) Current portion of bonds with share acquisition rights	8,560	9,330	(770)
(c) Long-term borrowings	483,333	481,470	1,862
Total liabilities	578,912	577,878	1,034
Derivatives (*3)	927	927	-

- [Notes] 1. Equity securities for which market values are unavailable are not included in the above (b) Securities and investment securities.

(Amount: Millions of yen)

Account Title	Carrying Amount
Available-for-sale securities	
Unlisted stocks other than stocks of associates	18,265
Unlisted stocks of associates	40,080

2. Notes on investments in partnerships and other similar entities for which equity interests are recorded on a net basis on the consolidated balance sheet are omitted. The amount of these investments recorded on the consolidated balance sheet is 5,351 million yen.

3. Assets or liabilities derived from derivatives are shown on a net basis and net liabilities are shown as ().

- (3) Fair value information by level within the fair value hierarchy

The fair value of financial instruments is classified into the following three levels according to the observability and significance of inputs used to measure fair value.

Level 1 fair value: Fair value measured using quoted prices (unadjusted) in active markets for the same assets or liabilities.

Level 2 fair value: Fair value measured using directly or indirectly observable inputs other than Level 1 inputs.

Level 3 fair value: Fair value measured using significant unobservable inputs.

If multiple inputs are used that are significant to the fair value measurement, the fair value measurement is categorized in its entirety in the level of the lowest level input that is significant to the entire measurement.

- 1) Financial assets and financial liabilities measured at fair value

(Amount: Millions of yen)

Category	Fair value			
	Level 1	Level 2	Level 3	Total
Securities and investment securities				
Available-for-sale securities				
Stocks	180,443	-	-	180,443
Bonds	-	62,656	-	62,656
Others	-	30,323	-	30,323
Total assets	180,443	92,979	-	273,423
Derivatives	-	927	-	927

(*1) The fair value of investment trusts is not included in the above table. The amount of investment trusts recorded on the consolidated balance sheet is 636,597 million yen.

- 2) Financial assets and financial liabilities not measured at fair value

(Amount: Millions of yen)

Category	Fair value			
	Level 1	Level 2	Level 3	Total
Accounts receivable-trade	-	436,224	-	436,224
Securities and investment securities				
Stocks of associates	1,327	-	-	1,327
Total assets	1,327	436,224	-	437,552
Current portion of long-term borrowings	-	87,077	-	87,077
Current portion of bonds with share acquisition rights	-	9,330	-	9,330
Long-term borrowings	-	481,470	-	481,470
Total liabilities	-	577,878	-	577,878

[Note] Description of the valuation techniques and inputs used in the fair value measurement

Assets

Accounts receivable-trade

The fair value of these items is measured using the discounted cash flow method based on the amount of receivables, period to maturity and an interest rate reflecting credit risk, for each receivable categorized by a specified period, and is classified as Level 2.

Securities and investment securities

Listed shares and bonds are valued using quoted prices. As listed shares are traded in active markets, their fair value is classified as Level 1. On the other hand, the fair value of bonds held by the Company are classified as Level 2 because they are not traded frequently in the public market and not considered to have quoted prices in active markets.

Liabilities

Current portion of long-term borrowings and long-term borrowings

The fair value of these items is measured using the discounted cash flow method based on the sum of principal and interest, remaining maturities and an interest rate reflecting credit risk, and is classified as Level 2.

Current portion of bonds with share acquisition rights

The fair value of corporate bonds and bonds with share acquisition rights issued by the Company is measured based on market prices. While market prices are available, their fair value is classified as Level 2 because they are not traded in an active market.

Derivatives transactions

The fair value of cross currency interest rate swaps and forward exchange contracts is measured using the discounted cash flow method based on observable inputs, such as interest rates and exchange rates, and is classified as Level 2.

8. Notes to Revenue Recognition

(1) Disaggregation of revenue from contracts with customers

(Amount: Millions of yen)

	Automobiles Business	Motorcycles Business	Marine Business	Other Business	Total
Japan	1,010,726	22,460	3,241	12,064	1,048,492
Europe	366,704	29,442	21,932	-	418,079
Asia	1,446,613	125,346	10,486	-	1,582,445
Others	349,425	74,789	62,313	-	486,528
Revenue from contracts with customers	3,173,469	252,039	97,973	12,064	3,535,546
Revenue from other sources [Note] 2	31,407	1,419	7	-	32,834
Sales to external customers	3,204,877	253,458	97,981	12,064	3,568,380

- [Notes] 1. Revenue is disaggregated by region based on the location of customers.
2. Revenue from other sources includes income from lessor lease, etc.

(2) Basic information for understanding revenue

The details are the same as described in "1. Notes to Basic Significant Matters for Preparing

Consolidated Financial Statements (4) Accounting Policy 5) Recognition criteria for revenue and expenses” in the Notes to Consolidated Financial Statements.

- (3) Basic information for understanding the revenue amounts in the current and next fiscal years
1) Receivables from contracts with customers and contract liabilities

Receivables from contracts with customers and contract liabilities in the current fiscal year are as follows:

(Amount: Millions of yen)

	Balance at beginning of the period	Balance at end of the period
Receivables from contracts with customers	230,819	180,914
Notes receivable-trade	702	783
Accounts receivables-trade	230,117	180,131
Contract liabilities	124,447	163,212
Other current liabilities	92,092	127,701
Other non-current liabilities	32,354	35,511

Contract liabilities are mainly consideration received from customers prior to delivery of the product. Of the revenue recognized in the current fiscal year, the amount included in the contract liability balance as of the beginning of the period was 73,078 million yen. The amount of revenue recognized from performance obligations fulfilled (or partially fulfilled) in the past period is not significant.

- 2) Transaction price allocated to the remaining performance obligations

The Company and consolidated subsidiaries have applied the practical expedient to the notes on transaction prices allocated to the remaining performance obligations, and does not disclose contracts with an original expected duration of one year or less. Consideration arising from contracts with customers does not have any significant amounts not included in the transaction price.

As of the end of the current fiscal year, the total transaction price allocated to unfulfilled performance obligations and the period during which revenue is expected to be recognized are as follows:

(Amount: Millions of yen)

	Current fiscal year
Within one year	25,364
Over one year	49,207
Total	74,572

Remaining performance obligations consist primarily of extended warranty income and maintenance income.

9. Notes to Information about Per Share Amount

Net assets per share	3,867.67 Yen
Profit per share, Basic	330.20 Yen

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Non-Consolidated Statement of Changes in Net Assets (1 April 2021– 31 March 2022)

(Amount: Millions of yen)

	Shareholders' equity					
	Share capital	Capital surplus			Retained earnings	
		Legal capital surplus	Other capital surplus	Total capital surplus	Legal retained earnings	Other retained earnings Reserve for special depreciation
Balance at the beginning of current fiscal year	138,262	144,612	3,145	147,758	8,269	415
Cumulative effects of changes in accounting policies						
Restated balance	138,262	144,612	3,145	147,758	8,269	415
Changes during period						
Issuance of new shares	55	55		55		
Reversal of reserve for special depreciation						(213)
Provision of reserve for tax purpose reduction entry of non-current asset						
Reversal of reserve for tax purpose reduction entry of non-current asset						
Provision of general reserve						
Dividends of surplus						
Profit						
Purchase of treasury shares						
Disposal of treasury shares			(88)	(88)		
Net changes in items other than shareholders' equity						
Total changes during period	55	55	(88)	(33)	-	(213)
Balance at the end of current fiscal year	138,318	144,668	3,056	147,724	8,269	202

	Shareholders' equity					
	Retained earnings				Treasury shares	Total shareholders' equity
	Other retained earnings			Total retained earnings		
Reserve for tax purpose reduction entry of non-current asset	General reserve	Retained earnings brought forward	Total retained earnings			
Balance at the beginning of current fiscal year	6,346	366,000	80,712	461,744	(20,976)	726,789
Cumulative effects of changes in accounting policies			26,810	26,810		26,810
Restated balance	6,346	366,000	107,522	488,555	(20,976)	753,599
Changes during period						
Issuance of new shares						110
Reversal of reserve for special depreciation			213	-		-
Provision of reserve for tax purpose reduction entry of non-current asset	6,536		(6,536)	-		-
Reversal of reserve for tax purpose reduction entry of non-current asset	(34)		34	-		-
Provision of general reserve		32,000	(32,000)	-		-
Dividends of surplus			(47,595)	(47,595)		(47,595)
Profit			82,953	82,953		82,953
Purchase of treasury shares					(4)	(4)
Disposal of treasury shares					162	73
Net changes in items other than shareholders' equity						
Total changes during period	6,501	32,000	(2,930)	35,358	157	35,538
Balance at the end of current fiscal year	12,848	398,000	104,592	523,913	(20,818)	789,138

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(Amount: Millions of yen)

	Valuation and translation adjustments			Share acquisition rights	Total net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Total valuation and translation adjustments		
Balance at the beginning of current fiscal year	39,484	(130)	39,353	115	766,257
Cumulative effects of changes in accounting policies					26,810
Restated balance	39,484	(130)	39,353	115	793,068
Changes during period					
Issuance of new shares					110
Reversal of reserve for special depreciation					-
Provision of reserve for tax purpose reduction entry of non-current asset					-
Reversal of reserve for tax purpose reduction entry of non-current asset					-
Provision of general reserve					-
Dividends of surplus					(47,595)
Profit					82,953
Purchase of treasury shares					(4)
Disposal of treasury shares					73
Net changes in items other than shareholders' equity	6,179	(302)	5,877	(73)	5,803
Total changes during period	6,179	(302)	5,877	(73)	41,341
Balance at the end of current fiscal year	45,663	(433)	45,230	41	834,410

[Note] Amounts less than one million yen are rounded down.

Notes to Non-Consolidated Financial Statements

1. Notes to Significant Accounting Policies

(1) Evaluation standards and evaluation methods of assets

1) Securities

Stocks of subsidiaries and associates..... Cost method by the moving average method

Available-for-sale securities..... Items other than equity securities for which market values are unavailable:

Fair value method (The evaluation differences shall be reported as a component of net assets, and costs of securities sold shall be calculated by the moving average method)

Equity securities for which market values are unavailable:

Cost method by the moving average method

2) Derivatives Fair value method

3) Inventories Cost method mainly by the gross average method (figures on the balance sheet are calculated by the method of book devaluation based on the reduction of profitability.)

(2) Method of depreciation and amortization of non-current assets

1) Property, plant and equipment (excluding lease assets)

..... Declining-balance method

2) Intangible assets (excluding lease assets)

..... Straight-line method

3) Lease assets

Finance leases which transfer ownership

..... The same method as depreciation and amortization of self-owned non-current assets

Finance leases which do not transfer ownership

..... Straight-line method with the lease period as the durable years. With regard to lease assets with guaranteed residual value under lease agreement, remaining value is the guaranteed residual value. And with regard to other lease assets, remaining value would be zero.

(3) Accounting treatment for deferred assets

..... They are treated as expenses at the time of expenditure.

(4) Allowances and provisions

1) Allowance for doubtful accounts

In order to allow for loss from bad debts, estimated uncollectible amount based on actual ratio of bad debt is appropriated as to general receivable. With regard to specific receivable with higher default possibility, possibility of collection is estimated respectively and estimated uncollectible amount is appropriated.

2) Allowance for investment loss

The differences between the book value and the fair value of equity securities for which market values are unavailable are determined and appropriated as reserve in order to allow for losses from these investments.

3) Provision for product warranties

The provision is appropriated into this account based on the warranty agreement, laws and

past experience in order to allow for expenses related to the maintenance service of products sold.

4) Provision for retirement benefits

In order to allow for payment of employees' retirement benefits, provision is recognized based on estimated amount of retirement benefits liabilities and pension assets at the end of current fiscal year is appropriated.

(a) Method of attributing expected benefit to periods

With regard to calculation of retirement benefit obligations, benefit formula basis method was used to attribute expected benefit to period up to the end of this fiscal year.

(b) Method to recognize actuarial gains or losses and past service costs as expenses

With regard to past service costs, they are treated as expense on a straight line basis over the certain years within the period of average length of employees' remaining service years at the time when it occurs.

With regard to the actuarial gains or losses, the amounts, prorated on a straight line basis over the certain years within the period of average length of employees' remaining service years in each year in which the differences occur, are respectively treated as expenses from the next term of the year in which they arise.

5) Provision for retirement benefits for directors

The amount to be paid at the end of year had been posted pursuant to the Company's regulations on the retirement allowance of directors and audit & supervisory board members. However, the Company's retirement benefit system for them was abolished at the closure of the ordinary general shareholders' meeting held on 29 June 2006. And it was approved at the shareholders' meeting that reappointed directors and audit & supervisory board members were paid their retirement benefit at the time of their retirement, based on their years of service. Estimated amount of such retirement benefits is appropriated.

6) Provision for product liabilities

With regards to the products exported to North American market, to prepare for the payment of compensation not covered by "Product Liability Insurance," the anticipated amount to be borne by the Company is computed and provided on the basis of actual results in the past.

7) Provision for recycling expenses

The provision is recorded for an estimated expense related to the recycle of products of the Company based on number of vehicles owned in the market, etc.

(5) Recognition criteria for revenue and expenses

The Company is engaged in manufacturing and sale of automobiles, motorcycles, outboard motors, electric wheelchairs, etc. in addition to the logistics services associated to these businesses and other service businesses. The Company recognizes revenue from sale of the above goods at the time when it satisfies a performance obligation by transferring control of the goods or services to a customer in an amount that the Group expects to be entitled in exchange for those goods and services.

Such amounts exclude the amount of consumption tax and value added tax levied on behalf of tax authorities.

For contracted prices with customers, which include the variable consideration, the Company measures the revenue less variable consideration only to the extent that it is highly probable that there will be no significant reversal when the uncertainty associated with the variable consideration is subsequently resolved.

Variable consideration mainly consists of sales rebates calculated based on past transactions using the most likely amount method.

The Company recognizes revenue from sale of automobiles when it satisfies performance obligation mainly at a point in time. As for the sale of automobiles, since the performance obligation is considered fulfilled at the point in time when the products are delivered and the control of such products is acquired by the customers, the revenue is recognized at the delivery of the products.

The Company receives consideration mainly as advance payment during the period from the

time of receipt of a purchase order until the fulfillment of the performance obligation or within one year after the fulfillment of the performance obligation. No significant financing component is included in such transaction.

- (6) Standards for translation of significant assets and liabilities in foreign currencies into the Japanese currency
Receivable and payable in foreign currencies are translated into yen on the spot exchange rate of the account settlement date, and the translation difference shall be processed as gain or loss.
- (7) Method of hedge accounting
The deferred hedge accounting is applied primarily.
- (8) Other significant matters for preparing financial statements
- 1) Application of consolidated tax payment system
The consolidated taxation system is applied.
 - 2) Application of tax effect accounting to transition from consolidated tax payment to group tax sharing system
Regarding the transition to a group tax sharing system established by the “Act for Partial Revision of the Income Tax Act, etc.” (Act No. 8 of 2020) and the items for which the non-consolidated tax payment system was reviewed in line with the transition to the group tax sharing system, the Company does not apply the provisions of Paragraph 44 of the “Implementation Guidance on Tax Effect Accounting” (ASBJ Guidance No. 28, February 16, 2018), in line with Paragraph 3 of the “Practical Solution on the Treatment of Tax Effect Accounting for the Transition from the Consolidated Taxation System to the Group Tax Sharing System” (PITF No. 39, March 31, 2020). The amounts of deferred tax assets and deferred tax liabilities are based on the provisions of the tax law before the amendment.

2. Changes in Accounting Policies

- (1) Application of accounting standard for revenue recognition, etc.
The Group has applied “Accounting Standard for Revenue Recognition” (ASBJ Statement No. 29, 31 March 2020, hereinafter “Revenue Recognition Accounting Standard”) etc. from the beginning of the current fiscal year and recognized revenue in the amount that it expects to receive in exchange for promised goods or services when controls of those goods or services are transferred to customers. The changes in accounting methods by application of Revenue Recognition Accounting Standard, etc. are as follows:
- 1) Performance obligations satisfied over time
For royalties received in sales of vehicles, the Group used to recognize revenue when the amount was determined. However, the Group has changed to a method of recognizing revenue by estimating the amount in line with vehicle sales.
 - 2) Performance obligation satisfied at a point in time
The Group used to recognize revenue from sales of new vehicles accessories at the same time as sales of vehicles, however, the Group has changed to a method of recognizing revenue at the time of substantial delivery to customers.
 - 3) Sales rebates
The Group used to record sales rebates as selling, general and administrative expenses, however, the Group has changed to a method of reducing them from the transaction price.
- The application of the Revenue Recognition Accounting Standard, etc. is in accordance with the transitional treatment as provided in the proviso to Paragraph 84 of the Revenue Recognition Accounting Standard. The cumulative effect of retroactively applying the new accounting policies to the periods prior to the beginning of the current fiscal year is added to or deducted from the retained earnings at the beginning of the current fiscal year, and the new accounting policies have been applied from such beginning balance.

As a result, for the current fiscal year, net sales decreased by 26,154 million yen, and operating profit, ordinary profit and profit before income taxes increased by 5,212 million yen each compared with those before the application of the Revenue Recognition Accounting Standard, etc.

The balance of retained earnings in the non-consolidated statement of changes in net assets at the beginning of the current fiscal year increased by 26,810 million yen as the cumulative effect of this change is reflected in the balance of net assets at the beginning of the current fiscal year.

Basic and diluted profit per share for the current fiscal year decreased by 7.53 yen and 7.53 yen, respectively.

(2) Application of accounting standard for fair value measurement

The Group has applied the “Accounting Standard for Fair Value Measurement” (ASBJ Statement No. 30, 4 July 2019; hereinafter “Fair Value Measurement Standard”), etc. from the beginning of the current fiscal year, and will prospectively apply the new accounting policies stipulated by the Fair Value Measurement Standard, etc. in accordance with the transitional treatment provided in Paragraph 19 of the Fair Value Measurement Standard and Paragraph 44-2 of the “Accounting Standard for Financial Instruments” (ASBJ Statement No. 10, 4 July 2019). This has no effect on the non-consolidated financial statements.

(3) Significant changes in hedge accounting

The Company used to apply the deferred hedge processing and the exceptional hedge accounting to forward exchange contracts, however, from the current fiscal year, the Company changed its method to measure at fair value at the end of the period and recognizes the valuation difference as profit and loss for the period.

In addition, the Company used to apply the special exceptional hedge accounting and the integration method if interest rate swap contracts and cross currency interest rate swap contracts had met certain criteria. However, from the current fiscal year, the Company changed its method to apply deferred hedge accounting in principle. These changes were owing to reflecting the status of derivative contracts on the non-consolidated financial statements more accurately.

This change in accounting policy is not retrospectively applied to past periods as the effect of this change was immaterial. Moreover, the effect of this change on profit and loss for the current fiscal year is immaterial.

3. Notes to Accounting Estimates

(1) Provision for product warranties

1) Amount recorded in the non-consolidated financial statements for the current fiscal year
(Amount: Millions of yen)

	End of the current fiscal year
Balance at beginning of the period	235,491
Amount paid during the period	(38,654)
Transferred amount	19,180
Balance at end of the period	216,017

2) Information regarding the details of the accounting estimate for the identified item

The details are the same as described in “3. Notes to Accounting Estimates (1) Provision for product warranties” in the Notes to Consolidated Financial Statements.

(2) Prepaid pension costs and provision for retirement benefits

1) Amount recorded in the non-consolidated financial statements for the current fiscal year

Prepaid pension costs	28,878 Million Yen
Provision for retirement benefits	22,076 Million Yen

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- 2) Information regarding the details of the accounting estimate for the identified item
The details are the same as described in “3. Notes to Accounting Estimates (2) Retirement benefits asset and retirement benefits liability” in the Notes to Consolidated Financial Statements.

(3) Deferred tax assets

- 1) Amount recorded in the non-consolidated financial statements for the current fiscal year
Deferred tax assets 133,802 Million Yen

- 2) Information regarding the details of the accounting estimate for the identified item
The details are the same as described in “3. Notes to Accounting Estimates (3) Deferred tax assets” in the Notes to Consolidated Financial Statements.

4. Notes to Non-Consolidated Balance Sheets

(1) Assets pledged as collateral and secured liabilities

- 1) Assets pledged as collateral
Buildings 76 Million Yen
- 2) Secured liabilities
Other non-current liabilities 36 Million Yen

(2) Monetary receivables from and payables to subsidiaries and associates

- Short-term receivables 261,765 Million Yen
Short-term payables 332,935 Million Yen

(3) Accumulated depreciation of property, plant and equipment 892,207 Million Yen

(4) Guarantee obligations

The Company guarantees the other companies' borrowings from financial institutions.

- PT. Suzuki Finance Indonesia 3,671 Million Yen
Other 359 Million Yen

Total 4,030 Million Yen

(5) The Company has the commitment line contract with 6 banks for effective financing.
The outstanding balance of the contract at the end of current fiscal year is as follows.

- Commitment line contract total 300,000 Million Yen
Actual loan balance —
-
- Undrawn balance 300,000 Million Yen

5. Notes to Non-Consolidated Statements of Income

Amount of transactions with subsidiaries and associates

- Amount of net sales 1,248,619 Million Yen
Amount of purchase 341,411 Million Yen
Amount of other operating transactions 108,545 Million Yen
Amount of transactions other than operating transactions 19,853 Million Yen

6. Notes to Non-Consolidated Statement of Changes in Net Assets

Type and number of treasury shares

(Shares)

Type of shares	Number of shares at beginning of current fiscal year	Increased number of shares during the period	Decreased number of shares during the period	Number of shares at end of current fiscal year
Common stock	5,459,959	1,025	42,350	5,418,634

- [Notes] 1. The increase of 1,025 shares in treasury shares of common stock consists of purchase of odd stocks.
 2. The decrease of 42,350 shares in treasury shares of common stocks consists of sale of 50 odd stocks and the exercise of 42,300 stock options.

7. Notes to Tax Effect Accounting

(1) Breakdown of deferred tax assets and deferred tax liabilities by their main occurrence causes

(Deferred tax assets)	(Millions of yen)
Impairment losses and excess depreciation	46,699
Various reserves	79,349
Loss on valuation of securities	40,645
Others	55,912
Sub-total deferred tax assets	222,607
Valuation reserve	(55,370)
Total deferred tax assets	167,236
(Deferred tax liabilities)	
Valuation difference on available-for-sale securities	(19,439)
Prepaid pension costs	(8,623)
Others	(5,372)
Total deferred tax liabilities	(33,434)
Deferred tax assets, net	133,802

(2) Details of differences which cause important differences between statutory tax rate and the effective tax rate after application of tax effect accounting

Statutory tax rate	29.9 %
(Adjustment)	
Valuation reserve	0.7 %
Tax credit	(7.7)%
Tax-deductible of dividend income	(3.8)%
Others	1.3 %
Effective tax rate after application of tax effect accounting	20.4 %

8. Notes to Related Party Transactions

Subsidiaries and associates, etc.

Type	Name	Own (owned) voting right (%)	Relation with related parties	Details of transaction [Note] 1	Amounts of transaction (Million Yen)	Account	Balance at end of current fiscal year (Million Yen)
Subsidiary	Suzuki Finance Co., Ltd.	Owning direct 95.9	Financial services related to sale of products of the Company Loan transaction. Concurrent post of Directors/Company auditors	Collection of credit	36,526	Other current assets	49,253
Subsidiary	Suzuki Transportation & Packaging Co., Ltd.	Owning direct 100.0	Transportation and packaging of products of the Company	Receiving deposits of funds [Note] 2	23,162	Deposits received	23,352
Subsidiary	Maruti Suzuki India Ltd.	Owning direct 56.4	Manufacture and sale of products of the Company Concurrent post of Directors/Company Auditors	Sale of products	86,557	Accounts receivable-trade	34,418
Subsidiary	Suzuki Deutschland GmbH	Owning direct 100.0	Sale of products of the Company	Receiving deposits of funds [Note] 2	18,189	Deposits received	23,145
Subsidiary	TDS Lithium-ion Battery Gujarat Private Limited	Owning direct 50.0	Manufacture and sale of lithium-ion batteries for automobiles	Loans [Note] 3	0	Long-term loans receivable from subsidiaries and associates	24,450

- [Notes] 1. Conditions of transaction are determined taking into consideration arms-length basis based on market prices.
2. The interest rates of deposits are determined by taking the market interest rate into consideration. The transaction amounts are the average balance during the period.
3. The interest rates of loans are determined by taking the market interest rate into consideration.

9. Notes to Information about Per Share Amount

Net assets per share	1,717.86 Yen
Profit per share, Basic	170.80 Yen