

10. Full-Year Consolidated Statements of Changes in Net Assets

Net assets:

Shareholders' equity:

Common stock:

	FY 2008 (4/1/08~3/31/09)	FY 2007 (4/1/07~3/31/08)
Balance at end of previous term	Y 324,625	324,625
Increase (Decrease) during the term		
Total	-	-
Ending balance of common stock	<u>324,625</u>	<u>324,625</u>

Capital surplus:

Balance at end of previous term	249,038	498,029
Increase (Decrease) during the term:		
Transfer of capital surplus to retained earnings (*3)	-	(240,464)
Dividend from other capital surplus	-	(6,201)
Sales of treasury stock (*5)	(73)	(2,326)
Effect from change of scope of consolidation (*1)	(12,353)	-
Total	<u>(12,426)</u>	<u>(248,991)</u>
Ending balance of capital surplus	<u>236,612</u>	<u>249,038</u>

Retained earnings:

Balance at end of previous term	338,903	54,319
Increase (Decrease) due to changes in accounting treatment by subsidiaries outside Japan (*2)	(1,585)	-
Increase (Decrease) during the term:		
Transfer of capital surplus to retained earnings (*3)	-	240,464
Cash dividends	(20,681)	(6,207)
Net income (loss)	(112,388)	48,107
Effect from change of scope of consolidation (*1)	19,548	896
Others (*6)	-	1,324
Total	<u>(113,521)</u>	<u>284,584</u>
Ending balance of retained earnings	<u>223,797</u>	<u>338,903</u>

Treasury stock:

Balance at end of previous term	(869)	(1,969)
Increase (Decrease) during the term:		
Acquisition of treasury stock (*4)	(1,492)	(27,231)
Sales of treasury stock (*5)	228	28,331
Total	<u>(1,264)</u>	<u>1,100</u>
Ending balance treasury stock	<u>(2,133)</u>	<u>(869)</u>

Total shareholders' equity

Balance at end of previous term	911,697	875,004
Increase (Decrease) due to changes in accounting treatment by subsidiaries outside Japan (*2)	(1,585)	-
Increase (Decrease) during the term:		
Transfer of capital surplus to retained earnings (*3)	-	-
Dividend from other capital surplus	-	(6,201)
Cash dividends	(20,681)	(6,207)
Net income (loss)	(112,388)	48,107
Acquisition of treasury stock (*4)	(1,492)	(27,231)
Sales of treasury stock (*5)	155	26,005
Effect from change of scope of consolidation (*1)	7,195	896
Others (*6)	-	1,324
Total	<u>(127,211)</u>	<u>36,693</u>
Ending balance of shareholders' equity	<u>Y 782,901</u>	<u>911,697</u>

Note:

*Refer to page 65 for explanations.

	FY 2008 (4/1/08~3/31/09)	FY 2007 (4/1/07~3/31/08)
Valuation and translation adjustments:		
Unrealized gain and loss securities, net of taxes:		
Balance at end of previous term	Y 89,879	122,770
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	(38,218)	(32,891)
Total	(38,218)	(32,891)
Ending balance of unrealized gain and loss securities, net of tax	51,661	89,879
Deferred hedge gain and loss:		
Balance at end of previous term	124	126
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	2,756	(2)
Total	2,756	(2)
Ending balance deferred hedge gain and loss:	2,880	124
Revaluation surplus on land:		
Balance at end of previous term	2,449	2,487
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	(117)	(38)
Total	(117)	(38)
Ending balance of revaluation surplus on land	2,332	2,449
Foreign currency translation adjustments:		
Balance at end of previous term	(55,945)	(30,865)
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	(34,888)	(25,080)
Total	(34,888)	(25,080)
Ending balance of foreign currency translation adjustment	(90,833)	(55,945)
Total valuation and translation adjustments:		
Balance at end of previous term	36,507	(94,518)
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	(70,467)	(58,011)
Total	(70,467)	(58,011)
Ending balance of valuation and translation adjustments	(33,960)	36,507
Share warrants:		
Balance at end of previous term	-	-
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	26	-
Total	26	-
Ending balance of share warrants	26	-
Minority interests:		
Balance at end of previous term	181,972	191,197
Increase (Decrease) during the term:		
Net increase (decrease) during the term, except for items under shareholders' equity	(5,337)	(9,225)
Total	(5,337)	(9,225)
Ending balance of minority interests	176,635	181,972
Total net assets:		
Balance at end of previous term	1,130,176	1,160,719
Increase (Decrease) due to changes in accounting treatment by subsidiaries outside Japan (*2)	(1,585)	-
Increase (Decrease) during the term:		
Transfer of capital surplus to retained earnings (*3)	-	-
Dividend from other capital surplus	-	(6,201)
Cash dividends	(20,681)	(6,207)
Net income (loss)	(112,388)	48,107
Acquisition of treasury stock (*4)	(1,492)	(27,231)
Sales of treasury stock (*5)	155	26,005
Effect from change of scope of consolidation (*1)	7,195	896
Others (*6)	-	1,324
Net increase (decrease) during the term, except for items under shareholders' equity	(75,778)	(67,236)
Total	(202,989)	(30,543)
Ending balance of net assets	Y 925,602	1,130,176

Note:

*Refer to page 65 for explanations.