

# Consolidated Statements of Changes in Net Assets

Years ended March 31, 2010 and 2009 Casio Computer Co., Ltd. and Subsidiaries

	Millions of Yen									
	Shares of common stock	Capital stock	Capital surplus	Retained earnings	Treasury stock	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Minority interests	Total net assets
<b>Balance at March 31, 2008</b> .....	279,020,914	¥48,592	¥66,655	¥115,473	¥(6,825)	¥ 4,815	¥(619)	¥(5,042)	¥8,164	¥231,213
Effect of changes in accounting policies applied to foreign subsidiaries.....	—	—	—	110	—	—	—	—	—	110
Dividends from surplus (¥33.00 per share) ....	—	—	—	(9,107)	—	—	—	—	—	(9,107)
Net loss.....	—	—	—	(23,149)	—	—	—	—	—	(23,149)
Purchase of treasury stock.....	—	—	—	—	(16)	—	—	—	—	(16)
Disposal of treasury stock.....	—	—	(1,152)	—	3,229	—	—	—	—	2,077
Net changes of items other than shareholders' equity.....	—	—	—	—	—	(6,119)	118	(3,806)	(6,340)	(16,147)
<b>Balance at March 31, 2009</b> .....	279,020,914	¥48,592	¥65,503	¥ 83,327	¥(3,612)	¥(1,304)	¥(501)	¥(8,848)	¥1,824	¥184,981
Dividends from surplus (¥15.00 per share) ....	—	—	—	(6,380)	—	—	—	—	—	(6,380)
Net loss.....	—	—	—	(20,968)	—	—	—	—	—	(20,968)
Purchase of treasury stock.....	—	—	—	—	(4)	—	—	—	—	(4)
Disposal of treasury stock.....	—	—	(66)	—	97	—	—	—	—	31
Transfer from retained earnings to capital surplus for merger of consolidated subsidiaries.....	—	—	267	(267)	—	—	—	—	—	—
Net changes of items other than shareholders' equity.....	—	—	—	—	—	4,435	214	(301)	6,849	11,197
<b>Balance at March 31, 2010</b> .....	279,020,914	¥48,592	¥65,704	¥ 55,712	¥(3,519)	¥ 3,131	¥(287)	¥(9,149)	¥8,673	¥168,857

	Thousands of U.S. Dollars (Note 1)									
<b>Balance at March 31, 2009</b> .....	\$522,495	\$704,333	\$895,989	\$(38,839)	\$(14,021)	\$(5,387)	\$(95,140)	\$19,613	\$1,989,043	
Dividends from surplus (\$0.16 per share) .....	—	—	(68,602)	—	—	—	—	—	(68,602)	
Net loss.....	—	—	(225,462)	—	—	—	—	—	(225,462)	
Purchase of treasury stock.....	—	—	—	(43)	—	—	—	—	(43)	
Disposal of treasury stock.....	—	(710)	—	1,043	—	—	—	—	333	
Transfer from retained earnings to capital surplus for merger of consolidated subsidiaries .....	—	2,871	(2,871)	—	—	—	—	—	—	
Net changes of items other than shareholders' equity .....	—	—	—	—	47,688	2,301	(3,236)	73,645	120,398	
<b>Balance at March 31, 2010</b> .....	\$522,495	\$706,494	\$599,054	\$(37,839)	\$33,667	\$(3,086)	\$(98,376)	\$93,258	\$1,815,667	

See accompanying notes.