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Notice Concerning Partial Amendment to “Consolidated Financial Statements [Japanese Accounting Standard] (For the year ended March 31, 2014)”

Concerning the “Consolidated Financial Statements [Japanese Accounting Standard] (For the year ended March 31, 2014)” announced on May 9, 2014, there have been the following amendments. Sections amended have been underlined.

[Section amended]

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3. Consolidated Financial Statements

(1) Consolidated Balance Sheets

[Before amendments]

(Million yen)

	March 31, 2014	March 31, 2013
Fixed assets		
Property, plant and equipment		
Buildings and structures	※5 121,075	※5 111,349
Accumulated depreciation	(64,001)	(56,609)
Net	※5 57,073	※5 54,740
Land	※5 81,800	※5 80,780
Leased assets	11,470	6,832
Accumulated depreciation	(6,302)	(5,034)
Net	5,167	1,798
Construction in progress	3,712	175
Other	※1 18,171	※1 13,349
Accumulated depreciation	(13,422)	(11,846)
Net	※1 4,748	※1 1,502
Total	152,503	138,997

[After amendments]

(Million yen)

	March 31, 2014	March 31, 2013
Fixed assets		
Property, plant and equipment		
Buildings and structures	※5 121,075	※5 111,349
Accumulated depreciation	(64,001)	(56,609)
Net	※5 57,073	※5 54,740
<u>Machinery, equipment, and vehicles</u>	※1 7,326	※1 3,274
Accumulated depreciation	(3,376)	(2,651)
Net	※1 3,950	※1 622
Land	※5 81,800	※5 80,780
Leased assets	11,470	6,832
Accumulated depreciation	(6,302)	(5,034)
Net	5,167	1,798
Construction in progress	3,712	175
Other	10,844	10,075
Accumulated depreciation	(10,046)	(9,194)
Net	797	880
Total	152,503	138,997

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3. Consolidated Financial Statements

(2) Consolidated Statements of Operations and Consolidated Statements of Comprehensive Income
Consolidated Statements of Operations

[Before amendments]

(Million yen)

	March 31, 2014 (April 2013–March 2014)	March 31, 2013 (April 2012–March 2013)
Selling, general and administrative expenses		
(Omission)		
<u>Reserve for retirement bonuses</u>	835	846
(Omission)		

[After amendments]

(Million yen)

	March 31, 2014 (April 2013–March 2014)	March 31, 2013 (April 2012–March 2013)
Selling, general and administrative expenses		
(Omission)		
<u>Retirement benefit expenses</u>	835	846
(Omission)		

3. Consolidated Financial Statements

(4) Consolidated Statements of Cash Flows

[Before amendments]

(Million yen)

	March 31, 2014 (April 2013–March 2014)	March 31, 2013 (April 2012–March 2013)
Cash flows from operating activities		
(Omission)		
Loss (gain) on sale of property, plant and equipment	(0)	—
(Omission)		
Total	15,584	6,069

[After amendments]

(Million yen)

	March 31, 2014 (April 2013–March 2014)	March 31, 2013 (April 2012–March 2013)
Cash flows from operating activities		
(Omission)		
Loss (gain) on sale of property, plant and equipment	0	—
(Omission)		
Total	15,584	6,069

END