

(Millions of yen)

LIABILITIES AND SHAREHOLDERS' EQUITY							
	(A) As of Sep. 30, 2001		(B) As of Sep. 30, 2002		Difference (B)-(A)	As of Mar. 31, 2002	
Current liabilities	48,458	27.9	46,986	29.0	(1,472)	52,412	29.0
Notes and accounts payable	25,761		23,613		(2,148)	27,924	
Short-term borrowings	3,338		2,045		(1,292)	1,760	
Advance payments	4,777		7,545		2,767	5,274	
Accrued bonuses	5,416		5,400		(16)	6,208	
Other current liabilities	9,164		8,381		(783)	11,244	
Long-term liabilities	27,086	15.6	29,826	18.5	2,740	29,300	16.2
Long-term debt	5,005		6,358		1,352	6,574	
Liability for employees' retirement benefits	21,190		22,751		1,561	21,769	
Liability for retirement benefits for directors and corporate auditors	813		650		(163)	867	
Other long term liabilities	76		67		(9)	89	
Total liabilities	75,545	43.5	76,813	47.5	1,268	81,712	45.2
Minority interests	324	0.2	362	0.2	37	360	0.2
Common stock	10,522	6.0	10,522	6.5	-	10,522	5.8
Additional paid-in capital	6,791	3.9	6,791	4.2	-	6,791	3.7
Retained earnings	80,194	46.2	77,425	47.8	(2,768)	81,720	45.2
Unrealized gain on available-for-sale securities	328	0.2	636	0.4	307	(105)	(0.1)
Foreign currency translation adjustments	(60)	(0.0)	(18)	(0.0)	41	(39)	(0.0)
Treasury stock	(0)	(0.0)	(10,653)	(6.6)	(10,652)	(4)	(0.0)
Total shareholders' equity	97,776	56.3	84,703	52.3	(13,072)	98,885	54.6
Total	173,645	100.0	161,879	100.0	(11,766)	180,958	100.0