

## Jusen Account

### Balance Sheet

(Unit: million yen)

Assets		Liabilities and Net Assets	
Item	June 30, 2012	Item	June 30, 2012
(Current Assets)		(Capital)	
Cash and Deposits	11,947	Government Capital	5,000
		(Surplus)	
		Earned Surplus	6,947
		Accumulated Fund	88
		Current Profit	6,858
		(Net Assets Total)	11,947
<b>Total</b>	<b>11,947</b>	<b>Total</b>	<b>11,947</b>

### Profit and Loss Statement

(Unit: million yen)

Expense		Revenue	
Item	from April 1,2012 to June 30,2012	Item	from April 1,2012 to June 30,2012
(Current Expenses)	7,043	(Current Revenue)	13,901
General Administrative Expenses	129	Income from Investment	
Transfer to Financial Stabilization Fund	7,043	Income from Investment of Financial Stabilization Fund	185
		Profit on Sales of Stocks of Subsidiaries and Affiliates	13,714
(Current Profit)	6,858	Non-Operating Income	1
<b>Total</b>	<b>13,901</b>	<b>Total</b>	<b>13,901</b>

Notes: Although current profit of ¥6,858 million is added to the accumulated fund, pursuant to the provisions of Article 5, paragraph 1 of the Ordinance of Enforcement of the Jusen Act, it is paid to the national treasury as a part of the residual assets pursuant to Article 30, paragraph 2 of the Jusen Act, as a result of the recent abolishment of the Account, pursuant to the provisions of Article 30, paragraph 1 of the same Act.

#### Important Accounting Principles and Other Relevant Matters

##### Important Matters Relating to Preparation of Financial Statements

- (1) Accounting method for consumption tax: tax inclusive method
- (2) Accounting criteria for revenue and expenses: accrual method
- (3) Others: Account for Disposal of Claims and Debts of Specific Jusen Companies was abolished as of June 30, 2012, pursuant to Article 30, paragraph 1 of the Jusen Act.

The amount of equivalent to the residual assets of ¥11,947 million is going to be paid to the national treasury, pursuant to Article 30, paragraph 2 of the same Act.