

10. ROE <Consolidated>

(%)

	FY3/2010		FY3/2009
	(a)	(a) - (b)	(b)
ROE (denominator: Total net assets)	7.6	21.9	(14.3)

(Note)

$$\text{ROE} = \frac{(\text{Net income} - \text{Dividends on preferred stocks})}{\begin{aligned} & \{[(\text{Net assets at the beginning of the term}) - (\text{Stock acquisition rights at the beginning of the term}) \\ & - (\text{Minority interests at the beginning of the term}) - (\text{Number of preferred shares outstanding at the beginning of the term}) \times (\text{Issue price})] \\ & + \{(\text{Net assets at the end of the term}) - (\text{Stock acquisition rights at the end of the term}) \\ & - (\text{Minority interests at the end of the term}) - (\text{Number of preferred shares outstanding at the end of the term}) \times (\text{Issue price})\} \} / 2 \end{aligned}} \times 100$$

(%)

	FY3/2010		FY3/2009
	(a)	(a) - (b)	(b)
ROE (denominator: Total stockholders' equity)	7.3	19.6	(12.3)

(Note)

$$\text{ROE} = \frac{\text{Net income}}{\{(\text{Total stockholders' equity at the beginning of the term}) + (\text{Total stockholders' equity at the end of the term})\} / 2} \times 100$$