

10. ROE <Consolidated>

(%)

	FY3/2011		FY3/2010
	(a)	(a) - (b)	(b)
ROE (denominator: Total net assets)	9.8	2.2	7.6

(Note)

1. ROE
 (denominator: Total net assets) =
$$\frac{(\text{Net income} - \text{Dividends on preferred stocks})}{\left[\frac{(\text{Total net assets at the beginning of the term}) - (\text{Number of preferred shares outstanding at the beginning of the term}) \times (\text{Issue price})}{2} + \frac{(\text{Total net assets at the end of the term}) - (\text{Number of preferred shares outstanding at the end of the term}) \times (\text{Issue price})}{2} \right]} \times 100$$

2. Total net assets = Net assets - Stock acquisition rights - Minority interests

(%)

	FY3/2011		FY3/2010
	(a)	(a) - (b)	(b)
ROE (denominator: Total stockholders' equity)	9.9	2.4	7.5

(Note)

ROE
 (denominator: Total stockholders' equity) =
$$\frac{\text{Net income}}{\left[\frac{(\text{Total stockholders' equity at the beginning of the term})}{2} + \frac{(\text{Total stockholders' equity at the end of the term})}{2} \right]} \times 100$$