



February 3, 2011

Overview of Business Results for Third Quarter of Fiscal Year Ending March 2011 [Japanese Standard Form] (Consolidated)

Name of the Company: Cosmo Oil Co., Ltd. Shares traded: TSE, OSE, and NSE first sections
 Company Code: 5007 URL <http://www.cosmo-oil.co.jp>
 Name of Representative: Yaichi Kimura (Title) President
 Name of Person to contact: Kunihiko Shoda (Title) General Manager of Corporate Communication Dept. Phone: 03-3798-3180
 Scheduled date to file quarterly report: February 4, 2011
 Dividend payment is to be started on: —
 Availability of the Quarterly Financial Result Supplementary Information: Yes
 Execution of the Quarterly Financial Result Presentation Meeting: Yes (for analysts and institutional investors)

Note: Figures less than 1 million are rounded down.

1. Consolidated Financial Results for Third Quarter of Fiscal Year Ending March 2011 (For the period from April 1, 2010 to December 31, 2010)

(1) Consolidated operating results (cumulative total) (Figures in % refer to changes from the same quarter a year earlier)

	Net sales		Operating income		Ordinary income		Net income for the Third quarter	
	million yen	%	million yen	%	million yen	%	million yen	%
Third Quarter, FY2010	1,995,778	10.8	56,878	448.3	51,278	349.3	14,514	-
Third Quarter, FY2009	1,800,553	-36.4	10,372	-	11,412	-	-18,466	-

	Net income per share for the Third quarter	Diluted net income per share for the Third quarter
	yen sen	yen sen
Third Quarter, FY2010	17.13	16.75
Third Quarter, FY2009	-21.80	-

(2) Consolidated Financial Position

	Total assets	Net assets	Net Worth ratio	Net assets per share
	million yen	million yen	%	yen sen
Third Quarter, FY2010	1,602,554	336,637	19.8	374.63
FY2009	1,645,048	331,579	19.2	372.74

[Reference] Net worth Third Quarter, FY2010 317,341 million yen FY2009 315,746 million yen

2. Dividend Payment Results and Outlook

	Annual dividend per share Total				
	As of Q1-end	As of Q2-end	As of Q3-end	As of Fiscal Year-end	Full Year
	yen sen	yen sen	yen sen	yen sen	yen sen
FY2009	-	0.00	-	8.00	8.00
FY2010	-	0.00	-		
FY2010 (outlook)				8.00	8.00

Note: Revision made in the forecast dividend as of the end of the current quarter: No

3. Consolidated Business Outlook for FY2010 (April 1, 2010 to March 31, 2011) (% indicates change from the corresponding period of FY 2009)

	Net sales		Operating income		Ordinary income		Net income		Net income per share	
	million yen	%	million yen	%	million yen	%	million yen	%	yen sen	%
FY2010	2,600,000	-0.5	74,000	116.3	66,000	81.3	18,000	-	21.25	

Note: Change made in figures of the consolidated business outlook as of the end of the current quarter from the previous announcement: No

4. Others (As for details, please refer to "2. Other Information" Page 3 of the Supporting data

(1) Change in significant subsidiaries during the current quarter: No

Newly — (Name of Company —) Exception — (Name of Company —)

Note: This refers to whether or not a change was made in specific subsidiaries resulting in a change made in the scope of consolidation during the current quarter.

(2) Adoption of convenient method in accounting and of accounting method uniquely adopted to prepare consolidated financial statements for the current quarter Yes

Note: This refers to whether or not there was the adoption of a convenient method or methods in accounting and of an accounting method or methods uniquely to prepare the consolidated financial statements for the current quarter.

(3) Changes in accounting policies and processing and representation methods adopted to prepare the consolidated financial statements for the current quarter (significant changes in the basis of presenting the consolidated financial statements for the current quarter):

(1) Changes due to revised accounting standards Yes

(2) Changes other than the reason described above No

Note: This refers to whether or not changes were made in accounting principles and processing and representation methods adopted to prepare the consolidated financial statements for the current quarter, as described in the "Significant Changes in the Basis of Presenting the Consolidated Financial Statements for the Current Quarter."

(4) Total Number of Outstanding Shares (Common Stock)

(1) Number of outstanding shares as of end of the period (including treasury stock):	Third Quarter of FY2010	847,705,087 shares	FY2009	847,705,087 shares
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(2) Number of shares of treasury stock as of end of the period:	Third Quarter of FY2010	626,976 shares	FY2009	613,457 shares
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(3) Average Number of shares outstanding during the period (or the cumulative consolidated accounting period as the end of the current quarter):	Third Quarter of FY2010	847,086,530 shares	Third Quarter of FY2009	847,106,701 shares
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Note: Information about quarterly review procedure execution:

This release on the overview of quarterly business results is outside the scope of the quarterly report review procedures under the Financial Instruments and Exchange Act in Japan and as of the day of the disclosure of this release, the quarterly report review procedures under the Financial Instruments and Exchange Act had not been completed.

Note: Request for appropriate use of the business outlook and other special remarks:

The consolidated business outlook for FY2010 are not updated from the previous announcement (made on November 4, 2010).

They are based on information available as of the published date of this release and actual results may differ from the forecast subject to various factors that may arise in the future. As for details, please refer to the "3. Qualitative Information regarding Consolidated Business Outlook" of the "Qualitative Information /Financial Statements" on Page 2 of this release.

【Supporting data】

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[1. Qualitative Information]

(1) Qualitative Information regarding Consolidated Operating Results

Consolidated net sales for the first nine-month period of FY2010 (from April 1, 2010 to December 31, 2010) were ¥1,995.8 billion (up ¥195.2 billion from the same period of FY2009), operating income, ¥56.9 billion, (up from ¥46.5 billion), ordinary income, ¥51.3 billion (up ¥39.9 billion) and net income for the period, ¥14.5 billion (net loss ¥18.5 billion as of same period of FY2009).

The operating results for the first nine-month period of FY2010 by business segment are as follows:

(1) In the petroleum business, increasing crude oil prices contributed to a continuous recovery of the petroleum product market in Japan and intense heat sharply increased the product demand during the summer season, keeping domestic sales strong throughout the term. In addition to these factors, the segment put rationalization programs into action to endeavor to reduce costs.

As a result, the petroleum business segment reported sales of ¥1,958.6 billion for the first nine-month period of FY2010 and segment income of ¥24.1 billion.

(2) The petrochemical business segment experienced a difficult earnings environment due to an impact of worsened balance of supply and demand during the period. The segment reported sales of ¥30.4 billion for the first nine-month period of FY2010 and segment loss of ¥1.0 billion.

(3) The oil exploration and production business segment saw crude oil prices higher in the first nine-month period of FY2010 than the same period last year. As a result, the segment reported sales of ¥54.6 billion for the first nine-month period of FY2010 and segment income of ¥27.8 billion.

(2) Qualitative Information regarding Consolidated Financial Position

(1) Total assets as of the end of the third quarter of FY2010 (December 31, 2010) amounted to ¥1,602.6 billion, down ¥42.4 billion from the end of FY2009 (March 31, 2010), mainly reflecting decreased cash and cash equivalents due to interest-bearing debt payment, which were more than offset by increased inventories due to crude oil price hikes. Net assets as of December 31, 2010 were ¥336.6 billion, up ¥5.0 billion from the end of FY2009, with a net worth ratio of 19.8%.

(2) As for consolidated cash flows for the first nine-month period of FY2010, net cash provided by operating activities stood at ¥0.2 billion mainly reflecting pre-tax net income for the first nine-month period of FY2010 and depreciation and increased accounts payable, leading to increased cash inflows, which offset increased cash outflows due to increased inventories and accounts receivables.

Net cash used in investing activities stood at ¥57.7 billion mainly reflecting payments for the acquisitions of fixed assets.

Net cash used in financial activities stood at ¥76.0 billion mainly reflecting payments, such as repayment of borrowings and redemption of corporate bonds with subscription rights to shares, leading to increased cash outflows, which offset increased cash inflows due to corporate bond issuance.

As a result, cash and cash equivalents as of December 31, 2010 were ¥94.0 billion, down ¥134.9 billion from those as of March 31, 2010.

(3) Qualitative Information regarding Consolidated Business Outlook

The consolidated business outlook for FY2010 are not updated from the previous announcement (made on November 4, 2010). They are based on information available as of the published date of this release and actual results may differ from the forecast subject to various factors that may arise in the future.

[2. Other Information]

(1) Change in significant subsidiaries during the current accounting period: None

(2) Adoption of convenient method in accounting and of accounting method uniquely adopted to prepare consolidated financial statements for the current quarter:

1. Adoption of convenient method in accounting:

The Company adopts convenient accounting methods with respect to the “method to calculate amounts for elimination of unrealized gains/losses included in inventories,” the “method for inventory valuation” and the “method to calculate income taxes and deferred tax assets/liabilities.”

2. Adoption of accounting method uniquely adopted to prepare consolidated financial statements for the current quarter:

The Company calculates tax expenses for the Company and some of its consolidated subsidiaries by multiplying a reasonably estimated effective tax rate by net income before taxes for the nine-month period.

Income tax adjustments are included in the “income taxes” account stated in the Consolidated Statements of Income.

(3) Changes in accounting principles and processing and representation methods adopted to prepare the consolidated financial statements for the current quarter:

(Changes in Accounting Standards)

(1) Adoption of the Accounting Standard for Asset Retirement Obligations:

The Company, effective from the beginning of the first quarter of the consolidated fiscal year ending March 31, 2011, adopted the “Accounting Standard for Asset Retirement Obligations” (the Accounting Standards Board of Japan (ASBJ) Statement No. 18 issued on March 31, 2008)” and the “Guidance on Accounting Standard for Asset Retirement Obligations” (the ASBJ Guidance No. 21 issued on March 31, 2008)”.

This change reduced consolidated operating income and ordinary income by ¥169 million, respectively, and reduced consolidated net income before taxes and other adjustments by ¥1,829 million, for the first nine-month period of FY2010.

(2) Adoption of the “Accounting Standard for Equity Method of Accounting for Investments” and the “Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method”:

The Company, effective from the beginning of the first quarter of the consolidated fiscal year ending March 31, 2011, adopted the “Accounting Standard for Equity Method of Accounting for Investments” (the ASBJ Statement No. 16 issued on March 10, 2008) and the “Practical Solution on Unification of Accounting Policies Applied to Associates Accounted for Using the Equity Method” (the ASBJ Practical Issues Task Force (PITF) No. 24 issued on March 10, 2008), making necessary adjustments for consolidated financial reporting.

This change were not important to consolidated ordinary income and consolidated net income before taxes and other adjustments.

(3) Adoption of the “Accounting Standard for Measurement of Inventories”:

Some consolidated subsidiaries of the Company, effective from the beginning of the first quarter of the consolidated fiscal year ending March 31, 2011, adopted the “Accounting Standard for Measurement of Inventories” (the ASBJ Statement No. 9 issued on September 26, 2008) and changed inventory valuation methods from the LIFO method to the weighted average method.

This change increased consolidated operating income, ordinary income and net income before taxes and other adjustments for the first nine-month period of FY2010 by ¥2,417 million, respectively.

(4) Application of the Accounting Standard for Business Combinations, etc.

Since business combinations, etc. were executed during the first half year of FY2010, the Company adopted the “Accounting Standard for Business Combinations (ASBJ Statement No. 21 issued on December 26, 2008), the “Accounting Standard for Business Divestitures (ASBJ Statement No. 7 issued on December 26, 2008), and the “Guidance on the Accounting Standard for Business Combinations and the Accounting Standard for Business Divestitures” (ASBJ Guidance No. 10 issued on December 26, 2008), effective from the first half year of FY2010.

3. Consolidated Financial Statements

(1) Consolidated Balance Sheet

(Unit: million yen)

	3Q FY2010 As of December. 31, 2010	FY2009 As of Mar. 31, 2010
Assets		
Current assets		
Cash and deposits	94,043	226,608
Notes and accounts receivable-trade	253,402	206,168
Merchandise and finished goods	193,096	145,720
Work in process	1,299	469
Raw materials and supplies	183,290	165,351
Other	67,620	101,239
Allowance for doubtful accounts	-241	-222
Total current assets	792,510	845,336
Noncurrent assets		
Property, plant and equipment		
Machinery, equipment and vehicles, net	165,706	104,156
Land	304,125	303,104
Other, net	139,544	190,431
Total property, plant and equipment	609,376	597,693
Intangible assets	11,830	12,563
Investments and other assets		
Other	189,417	190,189
Allowance for doubtful accounts	-921	-876
Total investments and other assets	188,495	189,312
Total noncurrent assets	809,702	799,569
Deferred assets		
Bond issuance cost	341	142
Total deferred assets	341	142
Total assets	1,602,554	1,645,048
Liabilities		
Current liabilities		
Notes and accounts payable-trade	232,412	216,111
Short-term loans payable	174,405	269,514
Accounts payable-other	196,348	202,794
Income taxes payable	12,050	9,194
Other	36,904	46,560
Total current liabilities	652,121	744,174
Noncurrent liabilities		
Bonds payable	57,000	15,000
Long-term loans payable	477,628	475,225
Provision for special repairs	6,341	6,333
Provision for retirement benefits	5,773	5,899
Other	67,052	66,834
Total noncurrent liabilities	613,794	569,293
Total liabilities	1,265,916	1,313,468

(Unit: million yen)

	3Q FY2010 As of December. 31, 2010	FY2009 As of Mar. 31, 2010
Net assets		
Shareholders' equity		
Capital stock	107,246	107,246
Capital surplus	89,440	89,440
Retained earnings	106,579	99,685
Treasury stock	-137	-134
Total shareholders' equity	303,129	296,239
Valuation and translation adjustments		
Valuation difference on available-for-sale securities	765	-529
Deferred gains or losses on hedges	5,187	8,761
Revaluation reserve for land	12,951	12,593
Foreign currency translation adjustment	-4,692	-1,318
Total valuation and translation adjustments	14,211	19,507
Minority interests	19,296	15,832
Total net assets	336,637	331,579
Total liabilities and net assets	1,602,554	1,645,048

(2) Consolidated Statements of Income

(Consolidated third quarterly statements of income)

(Unit: million yen)

	3Q FY2009	3Q FY2010
	From April 1, 2009	From April 1, 2010
	to December 31, 2009	to December 31, 2010
Net sales	1,800,553	1,995,778
Cost of sales	1,690,923	1,844,551
Gross profit	109,629	151,227
Selling, general and administrative expenses	99,256	94,348
Operating income	10,372	56,878
Non-operating income		
Interest income	482	159
Dividends income	894	847
Foreign exchange gains	1,373	513
Equity in earnings of affiliates	4,435	238
Other	3,777	3,900
Total non-operating income	10,962	5,659
Non-operating expenses		
Interest expenses	7,126	9,122
Other	2,796	2,137
Total non-operating expenses	9,923	11,259
Ordinary income	11,412	51,278
Extraordinary income		
Gain on sales of noncurrent assets	720	367
Gain on sales of investment securities	58	—
Gain on allotment of investment securities	—	151
Gain on sales of subsidiaries and affiliates' stocks	—	13
Total extraordinary income	778	533
Extraordinary loss		
Loss on sales of noncurrent assets	57	100
Loss on disposal of noncurrent assets	2,772	1,767
Impairment loss	1,746	2,356
Loss on sales of investment securities	450	—
Loss on valuation of investment securities	2,495	170
Loss on sales of stocks of subsidiaries and affiliates	—	22
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	1,660
Loss on disposal of recoverable accounts under production sharing	—	3,523
Other	125	—
Total extraordinary losses	7,647	9,601
Income before income taxes and minority interests	4,542	42,209
Income taxes	21,419	24,643
Income before minority interests	—	17,565
Minority interests in income	1,590	3,051
Net income (loss)	-18,466	14,514

(3) Consolidated Statement of Cash Flows

	(Unit: million yen)	
	3Q FY2009	3Q FY2010
	From April 1, 2009 to December 31, 2009	From April 1, 2010 to December 31, 2010
Net cash provided by (used in) operating activities		
Income before income taxes and minority interests	4,542	42,209
Depreciation and amortization	28,079	33,426
Amortization of goodwill	66	—
Amortization of negative goodwill	—	-938
Loss (gain) on disposal of noncurrent assets	2,772	1,767
Impairment loss	1,746	2,356
Loss on disposal of recoverable accounts under production sharing	—	3,523
Loss on adjustment for changes of accounting standard for asset retirement obligations	—	1,660
Gain on allotment of investment securities	—	-151
Loss (gain) on sales of stocks of subsidiaries and affiliates	—	9
Loss (gain) on valuation of investment securities	2,495	170
Increase (decrease) in provision	-1,114	-50
Interest and dividends income	-1,376	-1,006
Interest expenses	7,126	9,122
Foreign exchange losses (gains)	-290	1,174
Equity in (earnings) losses of affiliates	-4,435	-238
Loss (gain) on sales of noncurrent assets	-662	-266
Recovery of recoverable accounts under production sharing	3,571	4,229
Decrease (increase) in notes and accounts receivable-trade	-48,133	-47,233
Decrease (increase) in inventories	-94,834	-66,314
Increase (decrease) in notes and accounts payable-trade	58,869	16,301
Decrease (increase) in other current assets	-14,987	13,873
Increase (decrease) in other current liabilities	-17,265	3,082
Other, net	2,860	3,609
Subtotal	-70,969	20,315
Interest and dividends income received	3,311	2,091
Interest expenses paid	-6,761	-8,285
Income taxes paid	-1,120	-13,890
Net cash provided by (used in) operating activities	-75,539	231

	(Unit: million yen)	
	3Q FY2009	3Q FY2010
	From April 1, 2009 to December 31, 2009	From April 1, 2010 to December 31, 2010
Net cash provided by (used in) investing activities		
Proceeds from sales and redemption of securities	1,510	10
Purchase of investment securities	-7,548	-199
Purchase of stocks of subsidiaries and affiliates	-395	-6,131
Proceeds from sales and redemption of investment securities	3,392	110
Proceeds from sales of stocks of subsidiaries and affiliates	—	482
Purchase of property, plant and equipment	-58,506	-45,280
Payments for disposal of property, plant and equipment	-2,135	-1,169
Proceeds from sales of property, plant and equipment	3,415	4,450
Payments for purchases of intangible fixed assets and long-term prepaid expenses	-7,344	-10,949
Decrease (increase) in short-term loans receivable	-2,000	556
Other, net	413	445
Net cash provided by (used in) investing activities	-69,199	-57,676
Net cash provided by (used in) financing activities		
Net increase (decrease) in short-term loans payable	13,825	-97,656
Net increase (decrease) in commercial papers	35,000	—
Proceeds from long-term loans payable	68,276	25,648
Repayment of long-term loans payable	-31,438	-20,917
Proceeds from issuance of bonds	—	41,775
Redemption of portion of bonds with subscription rights to shares	—	-18,000
Cash dividends paid	-4,237	-6,779
Cash dividends paid to minority shareholders	-10	-9
Other, net	-35	-81
Net cash provided by (used in) financing activities	81,380	-76,019
Effect of exchange rate change on cash and cash equivalents	153	-1,399
Net increase (decrease) in cash and cash equivalents	-63,205	-134,864
Cash and cash equivalents at beginning of period	159,919	228,907
Cash and cash equivalents at end of period	96,714	94,043

(4)Notes to going concern

None

(5) Segment information

1. Business segment information

3Q FY2009 (From April 1, 2009 to December 31, 2009)

	Petroleum (million yen)	Oil exploration and production (million yen)	Other (million yen)	Total (million yen)	Elimination or corporate (million yen)	Consolidated (million yen)
Net sales						
(1)Outside customers	1,768,042	16,233	16,276	1,800,553	-	1,800,553
(2)Inter-segment	312	24,457	55,113	79,884	(79,884)	-
Total	1,768,355	40,691	71,390	1,880,437	(79,884)	1,800,553
Operating income	(4,971)	18,265	1,426	14,719	(4,346)	10,372

Note 1 The business segments are determined in accordance with the Company's internal business management policy.

2 Major products or details of each segment

- (1) Petroleum: gasoline, naphtha, kerosene, diesel fuel, heavy fuel oil, crude oil, lubricating oil, LP gas, asphalt, and various petrochemical products
- (2) Oil exploration & production: production, drilling and exploration of crude oil
- (3) Other: construction works, insurance agency, leasing, travel agency, etc.

2. Geographic segment information

3Q FY2009 (From April 1, 2009 to December 31, 2009)

	Japan (million yen)	Other (million yen)	Total (million yen)	Elimination or corporate (million yen)	Consolidated (million yen)
Net sales					
(1)Outside customers	1,751,634	48,918	1,800,553	-	1,800,553
(2)Inter-segment	23,549	127,519	151,068	(151,068)	-
Total	1,775,184	176,437	1,951,621	(151,068)	1,800,553
Operating income	(5,753)	18,104	12,351	(1,978)	10,372

Note 1 The method of division of countries or regions and major countries included

- (1) The method of division of countries or regions: geographic proximity
- (2) Countries included in the other area: Singapore, China, the US, UK, UAE, Qatar, and Australia

3. Overseas Sales

3Q FY2009 (From April 1, 2009 to December 31, 2009)

I Overseas net sales (million yen)	163,769
II Consolidated net sales (million yen)	1,800,553
III Overseas net sales share of consolidated net sales (%)	9.1

Note 1 Countries and regions are segmented by geographical proximity but sales from each country/region are so small that such sales are combined together to be represented as "overseas net sales"

2 Major country and region from which sales are earned: Asia and North America

3 Overseas net sales refer to net sales from countries and regions where the Company and its subsidiaries do business apart from Japan.

4.Segment Information

(1) Overview of Reporting Segments

The reporting segments of the Cosmo Group are comprised of those entities where obtaining separate financial reports are possible and those which the board members regularly review and decide distribution of management resources.

Cosmo Group conducts "Petroleum Business", "Petrochemicals Business" and "Petroleum Exploration and Production Business" and Cosmo Oil or its affiliate companies operate these businesses independently depending on the type of services or products handled.

Therefore the 3 reporting segments by Cosmo Group are, "Petroleum Business", "Petrochemicals Business" and Petroleum Exploration and Production Business, based on the services and/or the products handled.

In further detail, "Petroleum Business" produces and markets gasoline, naphtha, kerosene, diesel, fuel oil, crude oil, lubricants, LPG, asphalt, etc. "Petrochemicals Business" produces and markets mixed xylene, benzene, toluene, solvents, etc. Petroleum Exploration and Production Business explores and produces crude oil.

(2) Information about net sales and income or loss amounts by segment reported

3Q FY2010 (From April 1, 2010 to December 31, 2010)

(unit: million yen)

	Petroleum	Petrochemical	Oil exploration and production	Other Note:1	Adjustments Note:2	Consolidated Note:3
Net sales						
(1)Outside customers	1,933,065	13,254	27,363	22,095	—	1,995,778
(2)Inter-segment	25,490	17,167	27,272	31,537	(101,467)	—
Total	1,958,555	30,421	54,635	53,633	(101,467)	1,995,778
Segment Income (Loss)	24,078	-1,036	27,773	1,311	(848)	51,278

Note 1 "Other" is segment of non-classified, and including construction works, insurance agency, leasing, travel agency wind power generation, etc.

2 Segment Income (Loss) in "Adjustments"(-848 million yen) are included in 43 million yen internal eliminations and -659 million yen Inventory adjustments and -230 million yen adjustment of fixed assets

3 Segment Income (Loss) is adjusted to ordinary income of Consolidated quarterly statements of income

(Additional Information)

Effective from the beginning of the first quarter of the consolidated fiscal year ending March 31, 2011, the Company adopted the "Accounting Standard for Disclosures about Segments of an Enterprise and Related Information (the ASBJ Statement No. 17 issued on March 27, 2009)" and the "Guidance on Accounting Standard for Disclosures about Segments of an Enterprise and Related Information (the ASBJ Guidance No. 20 issued on March 21, 2008)."

(6) Notes to remarkable changes in Shareholders' Equity

None