

Consolidated Statements of Changes in Net Assets

Cosmo Oil Company, Limited and Consolidated Subsidiaries

	Millions of yen	
	FY2011 (From April 1, 2011 to March 31, 2012)	FY2012 (From April 1, 2012 to March 31, 2013)
Shareholders' equity		
Capital stock		
Balance at the beginning of current period	¥107,246	¥107,246
Balance at the end of current period	107,246	107,246
Capital surplus		
Balance at the beginning of current period	89,440	89,440
Changes of items during the period		
Disposal of treasury stock	(0)	(0)
Total changes of items during the period	(0)	(0)
Balance at the end of current period	89,440	89,440
Retained earnings		
Balance at the beginning of current period	119,803	103,454
Changes of items during the period		
Dividends from surplus	(6,779)	(6,779)
Net income (loss)	(9,084)	(85,882)
Reversal of revaluation reserve for land	(485)	(260)
Total changes of items during the period	(16,348)	(92,922)
Balance at the end of current period	103,454	10,531
Treasury stock		
Balance at the beginning of current period	(138)	(140)
Changes of items during the period		
Purchase of treasury stock	(1)	(1)
Disposal of treasury stock	0	0
Total changes of items during the period	(1)	(0)
Balance at the end of current period	(140)	(140)
Total shareholders' equity		
Balance at the beginning of current period	316,351	300,001
Changes of items during the period		
Dividends from surplus	(6,779)	(6,779)
Net income (loss)	(9,084)	(85,882)
Reversal of revaluation reserve for land	(485)	(260)
Purchase of treasury stock	(1)	(1)
Disposal of treasury stock	0	0
Total changes of items during the period	(16,350)	(92,923)
Balance at the end of current period	300,001	207,078
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities		
Balance at the beginning of current period	669	1,540
Changes of items during the period		
Net changes of items other than shareholders' equity	870	2,230
Total changes of items during the period	870	2,230
Balance at the end of current period	¥ 1,540	¥ 3,770

	Millions of yen	
	FY2011 (From April 1, 2011 to March 31, 2012)	FY2012 (From April 1, 2012 to March 31, 2013)
Deferred gains or losses on hedges		
Balance at the beginning of current period	¥ 6,459	¥ 2,579
Changes of items during the period		
Net changes of items other than shareholders' equity	(3,879)	(1,156)
Total changes of items during the period	(3,879)	(1,156)
Balance at the end of current period	2,579	1,422
Revaluation reserve for land		
Balance at the beginning of current period	14,147	18,776
Changes of items during the period		
Reversal of revaluation reserve for land	485	260
Net changes of items other than shareholders' equity	4,143	—
Total changes of items during the period	4,628	260
Balance at the end of current period	18,776	19,037
Foreign currency translation adjustment		
Balance at the beginning of current period	(4,898)	(5,965)
Changes of items during the period		
Net changes of items other than shareholders' equity	(1,067)	5,113
Total changes of items during the period	(1,067)	5,113
Balance at the end of current period	(5,965)	(851)
Total accumulated other comprehensive income		
Balance at the beginning of current period	16,378	16,930
Changes of items during the period		
Reversal of revaluation reserve for land	485	260
Net changes of items other than shareholders' equity	66	6,187
Total changes of items during the period	551	6,448
Balance at the end of current period	16,930	23,378
Minority interests		
Balance at the beginning of current period	17,508	20,506
Changes of items during the period		
Net changes of items other than shareholders' equity	2,997	5,969
Total changes of items during the period	2,997	5,969
Balance at the end of current period	20,506	26,475
Total net assets		
Balance at the beginning of current period	350,239	337,437
Changes of items during the period		
Dividends from surplus	(6,779)	(6,779)
Net income (loss)	(9,084)	(85,882)
Purchase of treasury stock	(1)	(1)
Disposal of treasury stock	0	0
Net changes of items other than shareholders' equity	3,063	12,156
Total changes of items during the period	(12,801)	(80,505)
Balance at the end of current period	¥337,437	¥256,932