

	Millions of Yen						
	2001						
	Japan	North America	Europe	Asia	Other Areas	Eliminations or Unallocated	Consolidated
Trading transactions:							
Unaffiliated customers and associated companies	¥ 9,813,896	672,568	212,197	1,259,163	177,437	—	12,135,261
Transfers between geographical areas	1,088,782	260,441	52,106	980,711	503,896	(2,885,936)	—
Total trading transactions	¥10,902,678	933,009	264,303	2,239,874	681,333	(2,885,936)	12,135,261
Identifiable assets at March 31	¥ 4,313,819	459,601	213,885	266,058	286,317	(382,161)	5,157,519

	Thousands of U.S. dollars						
	2003						
	Japan	North America	Europe	Asia	Other Areas	Eliminations or Unallocated	Consolidated
Trading transactions:							
Unaffiliated customers and associated companies	\$68,575,508	4,031,206	1,327,654	11,335,707	1,765,033	—	87,035,108
Transfers between geographical areas	8,544,126	1,682,396	290,358	8,083,311	3,269,460	(21,869,651)	—
Total trading transactions	\$77,119,634	5,713,602	1,618,012	19,419,018	5,034,493	(21,869,651)	87,035,108
Identifiable assets at March 31	\$32,314,193	3,098,561	1,450,940	1,680,649	1,940,965	(3,160,807)	37,324,501

Note: The amounts of unallocated common assets included in the "Eliminations or Unallocated" column were ¥73,112 million (\$608,253 thousand), ¥82,131 million and ¥83,693 million for the years ended March 31, 2003, 2002 and 2001, respectively.

There have been no trading transactions with a single major external customer for the years ended March 31, 2003, 2002 and 2001.

16. Common Stock

The Company issued new shares by public offering on July 25, 2002. During the years ended March 31, 2003, the Company issued 158,000,000 shares of common stock. In accordance

with the provisions of the Japanese Commercial Code, one-half of the conversion proceeds have been allocated to the common stock account and the remainder to the capital surplus account.

17. Capital Surplus and Retained Earnings

The Japanese Commercial Code required that an amount equal to at least 10% of appropriations paid in cash by the Company and its domestic subsidiaries be appropriated to a legal reserve until the reserve equaled 25% of common stock. The Japanese Commercial Code, amended effective on October 1, 2001, requires that an amount equal to at least 10% of appropriations paid in cash be appropriated to a legal reserve until an aggregated amount of capital surplus and the legal reserve equals 25% of common stock.

The amount of retained earnings available for dividends under the Japanese Commercial Code is based on the amount recorded in the Company's books of account in accordance with financial accounting standards of Japan. The adjustments included in the accompanying consolidated financial statements to conform with United States generally accepted accounting principles, but not recorded in the books of account, have no

effect on the determination of retained earnings available for dividends under the Japanese Commercial Code. Retained earnings available for dividends amounted to ¥17,875 million (\$148,710 thousand) at March 31, 2003.

During the year ended March 31, 2001, as permitted by the Japanese Commercial Code, the Company's stockholders approved the elimination of an accumulated deficit of ¥109,799 million (\$913,469 thousand) by charging it to capital surplus. Had the Company followed the accounting used by United States companies for similar transactions, capital surplus at March 31, 2003, 2002 and 2001 would be ¥109,799 million (\$913,469 thousand) more than the amount included in the accompanying consolidated balance sheets, and retained earnings at March 31, 2003, 2002, and 2001 would be ¥109,799 million (\$913,469 thousand) less than the amount included in the accompanying consolidated balance sheets.