

July 13th, 2014

Goshi Giken Co., Ltd.
Kazuhiro Asabuki, Representative Director

CONSOLIDATED BALANCE SHEET

As of March 31st, 2014

(units: JPY1000)

Category	Amount	Category	Amount
ASSETS	23,828,658	LIABILITIES	13,508,488
I. Current Assets	13,172,002	I. Current liabilities	9,793,689
Cash	4,702,813	Notes & accounts payable	6,921,033
Notes & accounts receivable	5,760,070	Short-term loans payable	382,500
Inventories	2,363,045	Long-term loans expected to be paid within 1 year	420,336
Deferred tax assets	99,065	Lease obligations	45,077
Other	247,006	Unpaid amount	561,212
II. Fixed Assets	10,656,655	Income taxes payable	464,245
(PP&E)	(10,180,308)	Consumption taxes payable	14,146
Buildings & constructions	7,801,907	Deferred tax liabilities	52,961
Machinery & transport	15,618,198	Director bonus allowances	7,736
Tools, appliances, & fixtures	6,888,828	Bonus allowances	352,699
Land	1,556,609	Equipment notes payable	5,000
Construction in process	565,959	Other	566,739
Accumulated depreciation	△ 22,251,195	II. Fixed liabilities	3,714,799
(Intangible fixed assets)	(97,326)	Long-term loans payable	386,791
Software	80,058	Lease obligations	80,391
Software in process	13,588	Deferred tax liabilities	418,843
Facility use rights	3,680	Liabilities for retirement benefit	2,652,460
(Investments & other assets)	(379,020)	Reserve for retirement benefits for directors	144,800
Assets for retirement benefit	48,759	Other	31,512
Deferred tax assets	200,603	NET ASSETS	10,320,169
Other	131,532	I. Capital stock	8,050,038
Allowance for bad debts	△ 1,875	Capital	500,000
		Earned surplus	7,550,038
		II. Valuation & translation adjustments	△ 489,260
		Foreign currency translation adjustment	△ 137,992
		Retirement benefit adjustment cumulative total	△ 351,268
		III. Minority equity	2,759,391
TOTAL ASSETS	23,828,658	TOTAL LIABILITIES & NET ASSETS	23,828,658

CONSOLIDATED INCOME STATEMENT

(From April 1st, 2013
to March 31st, 2014)

(units: JPY1000)

Category	Amount
Sales	56,932,051
Cost of sales	50,254,919
Profit on sales	6,677,131
Selling, general and administrative expenses	2,963,464
Selling expenses	594,174
General and administration expenses	2,369,290
Operating profit	3,713,666
Non-operating income	260,898
Interest earned	120,379
Exchange profit	68,205
Other non-operating income	72,314
Non-operating expenses	66,365
Interest expenses	50,790
Other non-operating expenses	15,575
Ordinary profit	3,908,199
Extraordinary profit	16,687
Gain from sale of fixed assets	16,687
Extraordinary losses	79,284
Loss from sale of fixed assets	20,253
Loss of retirement of fixed assets	32,160
Redundancy pay	12,930
Other extraordinary losses	13,940
Net profit for the period before tax adjustment	3,845,602
Corporate tax, resident tax, business tax	1,233,584
Income taxes adjustment	56,265
Income before minority interests	2,555,751
Profit for minority interests	(subtraction) 911,211
Current Profit	1,644,540

**CONSOLIDATED STATEMENT FOR CHANGES IN
NET ASSETS**

(units: JPY1000)

	Current Consolidated Financial Year From April 1st, 2013 to March 31st, 2014
Capital stock	
Capital	
Balance at period start	500,000
Amount of change for period	
Total amount of change for period	-
Balance at period end	500,000
Earned surplus	
Balance at period start	5,905,498
Amount of change for period	
Dividends of surplus	-
Current profit	1,644,540
Other	-
Total amount of change for period	1,644,540
Balance at period end	7,550,038
Capital stock total	
Balance at period start	6,405,498
Amount of change for period	
Dividends of surplus	-
Current profit	1,644,540
Other	-
Total amount of change for period	1,644,540
Balance at period end	8,050,038
Valuation & translation adjustments	
Foreign currency translation adjustment	
Balance at period start	△805,990
Amount of change for period	
Non-capital stock change items for the period (net price)	667,998
Total amount of change for period	667,998
Balance at period end	△137,992
Retirement benefit adjustment cumulative total	
Balance at period start	-
Amount of change for period	
Non-capital stock change items for the period (net price)	△351,268
Total amount of change for period	△351,268
Balance at period end	△351,268
Valuation & translation adjustments	
Balance at period start	△805,990
Amount of change for period	
Non-capital stock change items for the period (net price)	316,729
Total amount of change for period	316,729
Balance at period end	△489,260
Minority interests	
Minority interests	
Balance at period start	2,155,707
Amount of change for period	
Non-capital stock change items for the period (net price)	603,684
Total amount of change for period	603,684
Balance at period end	2,759,391
Total net assets	
Balance at period start	7,755,214
Amount of change for period	
Dividends of surplus	-
Current profit	1,644,540
Non-capital stock change items for the period (net price)	920,414
Other	-
Total amount of change for period	2,564,954
Balance at period end	10,320,169

CONSOLIDATED NOTES

1. Note on items that are fundamental to creating a Consolidated Financial Statement:

(1) Items on scope of consolidation

A. Status of consolidated subsidiaries

- No. of consolidated subsidiaries: 4
- Name of main consolidated subsidiaries:

The names of the main consolidated subsidiaries are listed in 1. Items on status of business group 1-7. Statuses of important parent companies and subsidiaries B. Status of main consolidated subsidiaries.

B. Status of non-consolidated subsidiaries

Not applicable.

(2) Items on application of equity method

Status of affiliated companies that applied equity method

- No. of affiliated companies that applied equity method: 1
- Name of affiliated company that applied equity method: YG Tec Co., Ltd.

(3) Items related to business year, etc., of consolidated subsidiaries

Two of the overseas consolidated subsidiaries have settlement days on December 31st.

When creating the consolidated financial statement, financial statements for the same dates are used, and any important transaction occurs until the consolidated settlement date, the necessary adjustments are made with regard to consolidation.

(4) Items related to account processing standards

A. Assessment standards and methods of important assets

1. Securities

Other securities

Those with a market value are assessed via market value method based on the market value, etc., on the settlement day. (Assessment value differences are to be reported as a component of net assets, and cost of products sold is calculated via weighted average cost method.)

Those without a market value are assessed based on the prime cost principle via weighted average cost method.

2. Inventories

Inventories are mainly assessed based on first-in-first-out method via weighted average cost method. Additionally, for values on the balance sheet, book values were rounded off based on lowering profitability. Overseas consolidated subsidiaries are mainly assessed based on first-in-first-out method via lower of cost or market value method.

B. Method for depreciation of important fixed assets

A. PP&E (excluding leased assets)

Used the straight-line method.

2. Intangible fixed assets

Straight line method used. For software used by the company, the straight-line method is used based on the expected usability period (mainly 5 years).

3. Leased assets

The lease period acts as the service life, and the straight-line method was used with the salvage value as zero.

C. Criteria for recording important allowances

1. Allowance for bad debts

In order to prepare for loss due to bad debt on credit, expected recovery amounts are recorded via past bad debt ratio for general credit, and by examining individual recovery potential for credit specified as credit with default possibility.

2. Bonus allowances

For the company and consolidated subsidiaries, in order to set aside payments for bonuses to employees, the corresponding amount for the payment period belonging to the financial year of the company from among the planned bonus payment amount is recorded.

3. Director bonus allowances

In order to set aside payments for bonuses to directors, the expected payment amount is recorded.

4. Reserve for retirement benefits for directors

For the company and domestic consolidated subsidiaries, in order to set aside payments for retirement benefits for directors, the necessary payment at the end of the consolidated financial year based on bylaws is recorded.

D. Other items that are fundamental to creating a Consolidated Financial Statement:

1. Accounting method for retirement benefits

For the company and some consolidated subsidiaries, in order to set aside retirement allowances to employees, the amount understood to be incurred at the current consolidated financial year end is recorded based on the expected amounts for liabilities for retirement allowances and pension assets at the current consolidated financial year end.

However, differences when accounting standards are changed are charged off proportionally for 15 years.

For past service liabilities, they are charged off via straight line method according to the specific number of years of the average period of employment of employees when the liability was incurred.

For actual variations, they are charged off in the following consolidated financial year for each variation, via straight line method according to the specific number of years of the of the average period of employment of employees when the variation occurred for each consolidated financial year.

Additionally, some consolidated subsidiaries utilize the simple method.

Regarding unrecognized actuarial gains and losses/unrecognized prior service cost and differences due to change in accounting standards,

after adjusting for tax effects, the retirement benefit adjustment cumulative total for valuation & translation adjustments under Net Assets was calculated.

2. Accounting of consumption tax, etc.

Consumption tax and local consumption taxes are accounted for using a tax-exclusive method.

(5) Notes on accounting policy change

Starting with the current consolidated accounting year, the Accounting Standards for Retirement Benefits (ASBJ Statement No. 26 5/17/2012. Hereafter, "Retirement Benefit Accounting Standards") and the Guidance on Accounting Standards for Retirement Benefits (ASBJ Guidance No. 25 5/17/2012. Hereafter, "Retirement Benefit Guidance") shall apply. (However, this excludes the stipulations of Page 35 of the Retirement Benefit Accounting Standards and Page 67 of the Retirement Benefit Guidance.)

The calculation method was changed so that the difference between retirement benefit obligations and pension plan assets is listed as the liabilities for retirement benefit, and the pension plan assets that exceed the retirement benefit obligations as assets for retirement benefit, and unrecognized actuarial gains and losses, unrecognized prior service cost, and unrecognized differences due to change in accounting standards were listed as retirement benefit liabilities.

Regarding application of retirement benefit accounting standards, etc., in accordance with the progressive execution stipulated on Page 37 of the Retirement Benefit Accounting Standards, in the current consolidated accounting year, amounts affected by this change are adjusted in the retirement benefit adjustment cumulative total under valuation & translation adjustments.

The result is that, in the current accounting year, assets for retirement benefit total 48,759,000 and liabilities for retirement benefit total 2,652,460,000. The valuation & translation adjustments decreased by 351,268,000

2. Notes for Consolidated Balance Sheet

(1) Amounts listed are rounded down to the nearest 1000 yen.

(2) Items related to assets and liabilities of consolidated subsidiaries
Assets and liabilities for consolidated subsidiaries are assessed via full market value method.

Additionally, book values for assets of the company used as collateral and liabilities involved in collateral are as follows.

Assets used as collateral

PP&E book value: 594,581,000 yen

Liabilities involved in collateral

Short-term debts: 139,500,000 yen

3. Notes on Consolidated Income Statement

(1) Amounts listed are rounded down to the nearest 1000 yen.

(2) Total R&D expenses for the current consolidated financial year is 324,546,000 yen.

4. Notes on Consolidated Statement for Changes in Net Assets

(1) Amounts listed are rounded down to the nearest 1000 yen.

(2) Type and totals of outstanding shares at the end of the current consolidated financial year are as follows. Outstanding shares (common shares): 1,000,000

5. Notes on financial products

(1) Items on statuses of financial products

The Group limits fund management to short-term savings, etc., and raises funds through loans from financial institutions (banks, etc.).

Loans are used for working capital (mainly short-term) and equipment investment capital (long-term).

Derivatives are performed within the range of actual demand in accordance with in-house management rules.

(2) Items related to market values of financial products

Values listed on the Consolidated Balance Sheet, market values and value differences on March 31st, 2014 are as follows.

(units: JPY1000)

	Consolidated Balance Sheet	Market value (*)	Difference
1. Cash	4,702,813	4,702,813	—
2. Notes & accounts receivable	5,760,070	5,760,070	—
3. Notes & accounts payable	(6,921,033)	(6,921,033)	—
4. Short-term loans payable	(382,500)	(382,500)	—
5. Long-term loans payable planned to be repaid within 1 year	(420,336)	(420,336)	—
6. Long-term loans payable	(386,791)	(384,632)	△ 2,158

(*) Items related to financial product market value calculation method

1. Cash and savings, and 2. Notes & accounts receivable

Because these are to be settled in a short period and the market value is almost equivalent to the book value, this is the book value at the end of the current consolidated financial year.

3. Notes & accounts payable, 4. Short-term loans payable, and 5. Long-term loans payable planned to be repaid within 1 year

Because these are to be settled in a short period and the market value is almost equivalent to the book value, this is the book value at the end of the current consolidated financial year.

6. Long-term loans payable

Market value of long-term loans payable is calculated by reducing by the interest rate estimated if a new loan was made with equivalent total sum of principal and interest.

6. Notes on per share information

(1)	Net assets amount per share	7,560.77 yen
(2)	Current profit per share	1,644.54 yen

7. Notes on important post-balance

sheet events: N/A

BALANCE SHEET

As of March 31st, 2014

(units: JPY1000)

Category	Amount	Category	Amount
ASSETS	8,629,977	LIABILITIES	4,557,397
I. Current Assets	2,580,210	I. Current liabilities	2,062,255
Cash	54,662	Notes payable	51,600
Notes receivable	42,100	Accounts payable	914,836
Accounts receivable	1,524,436	Short-term loans payable	50,000
Products & goods	45,773	Long-term loans payable	
Goods in process	79,827	planned to be repaid within 1 year	420,336
Raw materials and stored items	250,331	Lease obligations	33,104
Prepaid expenses	13,006	Unpaid amount	189,214
Affiliated company short-term loans receivable	239,000	Unpaid expenses	72,636
Uncollected accounts	318,380	Income taxes payable	8,651
Other	12,691	Consumption taxes payable	11,249
		Advances received	20,308
		Deposits payable	12,512
		Bonus allowances	266,968
		Director bonus allowances	7,736
		Equipment notes payable	3,100
II. Fixed Assets	6,049,766	II. Fixed liabilities	2,495,142
(PP&E)	(2,898,158)	Long-term loans payable	386,791
Buildings	930,021	Lease obligations	67,436
Structures	32,258	Deferred tax liabilities	30,335
Machinery & equipment	705,058	Reserve for retirement allowances	1,879,679
Vehicles & transport	18,788	Reserve for retirement benefits for	130,900
Tools, appliances, & fixtures	172,685		
Casts	197,739	NET ASSETS	4,072,579
Land	825,615	I. Capital stock	4,072,579
Construction in process	15,990	Capital	500,000
(Intangible fixed assets)	(39,136)	Earned surplus	3,572,579
Telephone subscription right	2,952	Reserved surplus	50,000
Software	22,596	Other earned surpluses	3,522,579
Software in process	13,588	Contingent reserves	1,150,000
		Earned surplus carried forward	2,372,579
(Investments & other assets)	(3,112,472)		
Affiliated company shares	2,270,538		
Investments	20,284		
Affiliated company investments	395,592		
Affiliated company long-term loans receivable	330,000		
Long-term prepaid expenses	92,885		
Membership	630		
Lease/Rental deposits	2,528		
Other	12		
Assets total	8,629,977	Total for Liabilities and Net Assets	8,629,977

INCOME STATEMENT

(From April 1st, 2013 to
March 31st, 2014)

(units: JPY1000)

Category	Amount
Sales	9,863,371
Cost of sales	8,707,323
Profit on sales	1,156,047
Selling, general and administrative expenses	979,224
Selling expenses	121,930
General and administration expenses	857,293
Operating profit	176,822
Non-operating income	1,485,122
Interest earned	6,354
Dividends earned	1,451,760
Other non-operating income	27,006
Non-operating expenses	19,629
Interest expenses	13,492
Exchange loss	175
Other non-operating expenses	5,961
Ordinary profit	1,642,315
Extraordinary profit	547
Gain from sale of fixed assets	547
Extraordinary losses	162,174
Loss from sale of fixed assets	9,649
Loss on retirement of fixed assets	17,294
Redundancy pay	12,930
Subsidiary company funding	122,300
Current profit before tax	1,480,688
Corporate tax, resident tax, business tax	410,390
Income taxes adjustment	△ 616
Current Profit	1,070,914

STATEMENT FOR CHANGES IN NET ASSETS

(units: JPY1000)

	Current business year From April 1st, 2013 to March 31st, 2014
Capital stock	
Capital	
Balance at period start	500,000
Amount of change for period	
Total amount of change for period	-
Balance at period end	500,000
Earned surplus	
Reserved surplus	
Balance at period start	50,000
Amount of change for period	
Total amount of change for period	-
Balance at period end	50,000
Contingent reserves	
Balance at period start	1,150,000
Amount of change for period	
Total amount of change for period	-
Balance at period end	1,150,000
Earned surplus carried forward	
Balance at period start	1,301,664
Amount of change for period	
Current Profit	1,070,91
Total amount of change for period	1,070,914
Balance at period end	2,372,579
Earned surplus total	
Balance at period start	2,501,664
Amount of change for period	
Current Profit	1,070,914
Total amount of change for period	1,070,914
Balance at period end	3,572,579
Capital stock total	
Balance at period start	3,001,664
Amount of change for period	
Current profit	1,070,914
Total amount of change for period	1,070,914
Balance at period end	4,072,579
Total net assets	
Balance at period start	3,001,664
Amount of change for period	
Current profit	1,070,914
Total amount of change for period	1,070,914
Balance at period end	4,072,579

Individual Notes Table

1. Notes on important accounting policy items

(1) Assessment standards and methods of assets

A. Securities

1. Subsidiary company shares and affiliated company shares

These are assessed based on the prime cost principle via weighted average cost method.

2. Other securities

Those with a market value are assessed via market value method based on the market value, etc., on the settlement day.

(Assessment value differences are to be reported as a component of net assets, and cost of products sold is calculated via weighted average cost method.)

Those without a market value are assessed based on the prime cost principle via weighted average cost method.

B. Inventories

Inventories are assessed based on first-in-first-out method via weighted average cost method.

Additionally, for values on the balance sheet, book values were rounded off based on lowering profitability.

(2) Method for depreciation of fixed assets

A. PP&E (excluding leased assets)

The straight-line method is used.

B. Intangible fixed assets

Straight line method used. For software used by the company, the straight-line method is used based on the expected usability period (mainly 5 years).

C. Leased assets

The lease period acts as the service life, and the straight-line method was used with the salvage value as zero.

D. Long-term prepaid expenses

Performed by straight-line method.

(3) Criteria for recording allowances

A. Allowance for bad debts

In order to prepare for loss due to bad debt on credit, expected recovery amounts are recorded via past bad debt ratio for general credit, and by examining individual recovery potential for credit specified as credit with default possibility.

B. Bonus allowances

In order to set aside payments for bonuses to employees, the corresponding amount for the current payment period from among the planned bonus payment amount is recorded.

C. Director bonus allowances

In order to set aside payments for bonuses to directors, the expected payment amount is recorded.

D. Reserve for retirement allowances

In order to set aside retirement allowances to employees, the amount understood to be incurred at the current period end is recorded based on the expected amounts for liabilities for retirement allowances and pension assets at the current year end.

However, differences when accounting standards are changed are charged off proportionally for 15 years.

For past service liabilities, they are charged off via straight line method according to the specific number of years of the average period of employment of employees when the liability was incurred.

For actual variations, they are charged off in the following period for each variation, via straight line method according to the specific number of years of the of the average period of employment of employees when the variation occurred for each period.

E. Reserve for retirement benefits for directors

In order to set aside payments for retirement benefits for directors, the necessary payment at the end of the period based on bylaws is recorded.

(4) Other important matters for preparation of financial statements:

Accounting treatment of consumption tax, etc.

Taxes are excluded. However, asset-related consumption tax that cannot be excluded is processed as an expense for the business year in which it is incurred.

2. Notes for Balance Sheet

(1) Amounts listed are rounded down to the nearest 1000 yen.

(2) Accumulated depreciation for PP&E is 11,326,771,000 yen.

(3) Monetary claims and debts for affiliated companies are as follows.

Short-term monetary claims	1,505,598,000 yen
Short-term monetary debts	639,598,000 yen

3. Notes on Income Statement

(1) Amounts listed are rounded down to the nearest 1000 yen.

(2) Transaction volume with affiliated companies is shown below. Transaction volume from business transactions

Sales	7,465,990,000 yen
Total purchases	5,232,035,000 yen
Transaction volume from non-business transactions	1,458,115,000 yen

(3) Total R&D expenses for the current period is 324,546,000 yen.

4. Notes on Statement for Changes in Net Assets

Amounts listed are rounded down to the nearest 1000 yen.

5. Notes on tax effect accounting

A detailed list of items divided based on main cause of deferred tax assets or deferred tax liabilities is as follows.

(1) Deferred tax assets (current)	(units: JPY1000)
Bonus allowances	92,905
Bonus social security contribution	13,428
Other	11,485
Deferred tax assets subtotal	<u>117,818</u>
(2) Deferred tax assets (fixed)	
Loss carried forward	824,068
Reserve for retirement allowances	654,128
Subsidiary shares	115,292
Overdepreciation	53,426
Other	96,709
Deferred tax assets subtotal	<u>1,743,625</u>
Valuation allowance	<u>△ 1,861,444</u>
Deferred tax assets total	-
(3) Deferred tax liabilities (fixed)	
Prepaid pension expenses	<u>30,335</u>
Deferred tax liabilities total	<u>30,335</u>
Net deferred tax liabilities	<u>30,335</u>

6. Notes on leased fixed assets

Omitted as scarce importance in listing the amount.

7. Notes on transactions with related parties

1. Parent company

(unit: 1000 yen)

Type	Name of company, etc.	Address	Capital	Business details	Possess voting rights Ratio (holdings, %)		Relation to related party	Transaction details	Transaction amount	Category	Balance at period end
Parent company	Honda Motor Co., Ltd.	Tokyo	86,067,000	Manufacture and sale of two- and four- wheeled vehicles	Ownership	Direct 42.58% Indirect 35.00%	Product sales Product purchasing	Product sales (Note 1)	4,098,269	Accounts receivable	668,362
								Raw materials purchasing (Note 1)	2,235,014	Accounts payable	264,737

2. Subsidiary company

(unit: 1000 yen)

Type	Name of company, etc.	Address	Capital	Business details	Possess voting rights Ratio		Relation to related party	Transaction details	Transaction amount	Category	Balance at period end	
Subsidiary companies	Uemura Tec Co., Ltd.	Kuma-gun, Kumamoto-ken	100,000	Manufacture of two- and four- wheeled vehicle parts, etc.	Yes	Direct 100.00%	Product purchasing Shared director	Raw materials purchasing (Note 1)	2,498,357	Accounts payable	261,514	
								Financial transaction	Financing	200,000	Affiliated company short-term loans	239,000
									Financing recovery	264,000		
	Interest earned (Note 2)	6,339	Affiliated company long-term loans receivable	330,000								
							Providing support	122,300	-	-		
	Goshi India Auto-Parts Private Ltd.	Haryana, India	876,879	Manufacture of two- wheeled	Yes	Direct 99.97%	Providing technology Shared	Underwriting capital increase (Note 3)	528,050	-	-	

(Not 1) Price and other transaction conditions are decided after we gauge market forces, provide a desired price, then negotiate.

(Note 2) Interest on loans is decided by considering procurement interest rate standards for the company, and discussing this with each investee.

(Note 3) The company assumed a third-party allocation of shares performed by Goshi India Auto-Parts Private Limited at 102 yen per share.

8. Notes on per share information

- (1) Net asset value per share 4,072.57 yen
 (2) Current loss per share 1,070.91 yen

9. Notes on important post-balance sheet

events: N/A

10. Other notes

(Notes on retirement benefit)

1. Overview of retirement benefit system in use

As defined benefit corporate pension systems, the company uses a defined benefit pension plan and retirement lump-sum plan, domestic consolidated subsidiaries mainly use a defined benefit retirement lump-sum plan, and foreign consolidated subsidiaries use a retirement lump-sum plan. Additionally, the company may also offer premium severance pay to employees on their retirement that is not subject to retirement benefit liabilities based on the actuarial calculation pursuant to the retirement benefit accounting.

2. Defined benefit plan

(1) Period start and period end retirement benefit obligation balance adjustment table (1000 yen)

Period start retirement benefit obligation balance	2,280,419
Prior service costs	133,250
Interest expenses	30,065
Amount of actuarial gains and losses	225,073
Retirement benefit payment amount	△61,151
Amount of past service liabilities	—
Other	—

Period end retirement benefit obligations 2,607,656

(2) Period start and period end pension asset balance adjustment table

Period start pension asset balance	435,423
Expected return	12,575
Amount of actuarial gains and losses	7,133
Employer contribution	66,415
Retirement benefit payment amount	△13,039
Other	—
Period end pension asset balance	508,507

(3) Adjustment table for retirement benefit obligation and pension asset period end balances and retirement benefit liabilities and assets calculated on the Consolidated Balance Sheet

Savings-type plan retirement benefit obligations	625,179
Pension assets	508,507
	116,671
Non-savings-type plan retirement benefit obligations	1,982,477
Liability and asset net amount included in Consolidated Balance Sheet	2,099,149
Liabilities for retirement benefit	2,147,908
Assets for retirement benefit	△48,759
Liability and asset net amount included in Consolidated Balance Sheet	2,099,149

(4) Profit and loss related to retirement benefits Prior service costs

Interest expenses	133,250
Expected return	30,065
Amount of actuarial gains and losses treated as expenses	△12,575
Amount of past service liabilities treated as expenses	59,540
Other	△6,672
Retirement benefit expenses for the defined benefit plan	256,571

(5) Retirement benefit adjustment amount

Details of items included in the retirement benefit adjustment cumulative total (before tax effect exclusion) are as follows.	
Unrecognized past service costs	△80,068
Unrecognized actuarial differences	333,745
Other	52,962
Total	306,640

(6) Items regarding pension assets

A. Main details for pension assets

Ratios for each main category in the pension asset total are as follows.	
Bonds	56.4%
Stocks	41.1%
Other	2.5%
Total	100.0%

B. Method for setting long-term expected rate of return

In order to establish the long-term expected rate of return on pension assets, the company considers the current and projected pension asset allocations, as well as expected long-term investment returns and risks for each variety of asset comprising the pension plan.

(7) Items regarding actuarial calculation basis

Discount rate (usually)	1.2%
Long-term expected rate of return (usually)	3.0%