

Consolidated Statements of Cash Flows

Years ended March 31, 2010 and 2009 Casio Computer Co., Ltd. and Subsidiaries

	Millions of Yen		Thousands of U.S. Dollars (Note 1)
	2010	2009	2010
Net cash provided by (used in) operating activities:			
Loss before income taxes and minority interests.....	¥ (29,558)	¥ (29,048)	\$ (317,828)
Depreciation and amortization.....	29,039	30,213	312,247
Impairment loss.....	289	630	3,108
Loss (gain) on sales and retirement of noncurrent assets.....	723	528	7,774
Loss (gain) on sales and valuation of investment securities.....	(665)	3,765	(7,150)
Increase (decrease) in provision for retirement benefits.....	2,680	1,350	28,817
Increase (decrease) in provision for directors' retirement benefits.....	26	75	280
Interest and dividends income.....	(1,433)	(2,385)	(15,409)
Interest expenses.....	848	853	9,118
Foreign exchange losses (gains).....	(946)	(1,165)	(10,172)
Equity in (earnings) losses of affiliates.....	(99)	(37)	(1,064)
Business structure improvement expenses.....	3,100	10,845	33,333
Non-recurring depreciation on noncurrent assets.....	—	11,345	—
Decrease (increase) in notes and accounts receivable—trade.....	3,070	19,229	33,011
Decrease (increase) in inventories.....	265	819	2,849
Increase (decrease) in notes and accounts payable—trade.....	(17,188)	(13,443)	(184,817)
Decrease/increase in consumption taxes receivable/payable.....	784	(1,759)	8,430
Other, net.....	14,101	2,750	151,624
Subtotal	5,036	34,565	54,151
Interest and dividends income received.....	1,687	2,218	18,139
Interest expenses paid.....	(884)	(836)	(9,505)
Income taxes paid.....	(5)	(12,486)	(54)
Net cash provided by (used in) operating activities	5,834	23,461	62,731
Net cash provided by (used in) investing activities:			
Payments into time deposits.....	(2,175)	(1,841)	(23,387)
Proceeds from withdrawal of time deposits.....	2,878	3,700	30,946
Purchase of property, plant and equipment.....	(6,044)	(12,316)	(64,989)
Proceeds from sales of property, plant and equipment.....	57	76	613
Purchase of intangible assets.....	(19,146)	(18,762)	(205,871)
Purchase of investment securities.....	(3,067)	(41,564)	(32,979)
Proceeds from sales and redemption of investment securities.....	12,722	20,077	136,796
Purchase of stocks of subsidiaries and affiliates.....	(7)	(5)	(75)
Proceeds from transfer of business.....	—	5,988	—
Other, net.....	(215)	(61)	(2,312)
Net cash provided by (used in) investment activities	(14,997)	(44,708)	(161,258)
Net cash provided by (used in) financing activities:			
Net increase (decrease) in short-term loans payable.....	(598)	16,215	(6,430)
Proceeds from long-term loans payable.....	18,000	—	193,548
Repayment of long-term loans payable.....	(10,500)	(16,500)	(112,903)
Proceeds from issuance of bonds.....	—	59,732	—
Redemption of bonds.....	—	(10,000)	—
Purchase of treasury stock.....	(4)	(16)	(43)
Proceeds from sales of treasury stock.....	31	15	333
Repayments of finance lease obligations.....	(3,932)	(1,532)	(42,280)
Cash dividends paid.....	(6,380)	(9,107)	(68,602)
Proceeds from stock issuance to minority shareholders.....	21,560	—	231,828
Other, net.....	(22)	—	(236)
Net cash provided by (used in) financing activities	18,155	38,807	195,215
Effect of exchange rate change on cash and cash equivalents.....	544	(1,269)	5,850
Net increase (decrease) in cash and cash equivalents	9,536	16,291	102,538
Cash and cash equivalents at beginning of year (Note 4).....	104,248	87,957	1,120,946
Cash and cash equivalents at end of year (Note 4)	¥113,784	¥104,248	\$1,223,484

See accompanying notes.