

Consolidated Balance Sheets

March 31, 2014 and 2013 Casio Computer Co., Ltd. and Consolidated Subsidiaries

| Assets | Millions of Yen | | Thousands of U.S. Dollars (Note 1) |
|--|-----------------|----------------|------------------------------------|
| | 2014 | 2013 | 2014 |
| Current assets: | | | |
| Cash and deposits (Notes 3 and 5) | ¥ 90,759 | ¥ 56,029 | \$ 881,155 |
| Securities (Notes 3, 5 and 6) | 26,001 | 57,139 | 252,437 |
| Notes and accounts receivable: | | | |
| Trade (Note 5) | 50,633 | 50,490 | 491,583 |
| Allowance for doubtful accounts | (525) | (585) | (5,097) |
| Inventories (Note 4) | 48,103 | 54,115 | 467,019 |
| Deferred tax assets (Note 9) | 5,161 | 8,002 | 50,107 |
| Short-term loans receivable with resale agreement (Note 3) | 15,820 | 15,490 | 153,592 |
| Other | 8,183 | 9,039 | 79,447 |
| Total current assets | 244,135 | 249,719 | 2,370,243 |
| Property, plant and equipment: | | | |
| Land | 36,924 | 37,206 | 358,486 |
| Buildings and structures | 61,714 | 61,692 | 599,165 |
| Machinery, equipment and vehicles | 12,793 | 12,403 | 124,204 |
| Tools, furniture and fixtures | 33,869 | 32,702 | 328,825 |
| Leased assets | 3,731 | 2,729 | 36,223 |
| Construction in progress | 1,127 | 1,001 | 10,942 |
| | 150,158 | 147,733 | 1,457,845 |
| Accumulated depreciation | (86,213) | (83,352) | (837,020) |
| Net property, plant and equipment | 63,945 | 64,381 | 620,825 |
| Investments and other assets: | | | |
| Shares of associates | 2,391 | 2,345 | 23,214 |
| Investment securities (Notes 5 and 6) | 27,910 | 28,056 | 270,971 |
| Net defined benefit asset (Notes 2 and 10) | 9,621 | — | 93,408 |
| Deferred tax assets (Note 9) | 9,520 | 13,791 | 92,427 |
| Other | 9,519 | 11,073 | 92,417 |
| Allowance for doubtful accounts | (77) | (43) | (748) |
| Total investments and other assets | 58,884 | 55,222 | 571,689 |
| | ¥366,964 | ¥369,322 | \$3,562,757 |

| Liabilities and Net Assets | Millions of Yen | | Thousands of U.S. Dollars (Note 1) |
|--|-----------------|----------------|------------------------------------|
| | 2014 | 2013 | 2014 |
| Current liabilities: | | | |
| Short-term loans payable (Notes 5 and 8) | ¥ 4,768 | ¥ 4,400 | \$ 46,291 |
| Current portion of bonds and long-term loans payable (Notes 5 and 8) | 36,365 | 35,000 | 353,058 |
| Notes and accounts payable: | | | |
| Trade (Note 5) | 39,407 | 35,709 | 382,592 |
| Other | 19,727 | 18,777 | 191,524 |
| Accrued expenses | 13,177 | 12,849 | 127,932 |
| Income taxes payable (Note 9) | 2,755 | 2,321 | 26,748 |
| Other | 5,911 | 6,246 | 57,389 |
| Total current liabilities | 122,110 | 115,302 | 1,185,534 |
| Non-current liabilities: | | | |
| Bonds and long-term loans payable (Notes 5 and 8) | 45,000 | 74,428 | 436,893 |
| Provision for retirement benefits (Note 10) | — | 2,700 | — |
| Net defined benefit liability (Notes 2 and 10) | 860 | — | 8,349 |
| Deferred tax liabilities (Note 9) | 1,591 | 1,665 | 15,447 |
| Other | 12,147 | 11,259 | 117,932 |
| Total non-current liabilities | 59,598 | 90,052 | 578,621 |
| Contingent liabilities (Note 14) | | | |
| Net assets (Note 11): | | | |
| Shareholders' equity | | | |
| Capital stock: | | | |
| Authorized — 471,693,000 shares | | | |
| Issued — 279,020,914 shares | 48,592 | 48,592 | 471,767 |
| Capital surplus | 65,703 | 65,703 | 637,893 |
| Retained earnings | 70,447 | 62,523 | 683,952 |
| Treasury shares | (8,603) | (8,592) | (83,524) |
| Total shareholders' equity | 176,139 | 168,226 | 1,710,088 |
| Accumulated other comprehensive income | | | |
| Valuation difference on available-for-sale securities | 6,335 | 3,624 | 61,505 |
| Deferred gains or losses on hedges | (49) | (143) | (476) |
| Foreign currency translation adjustment | (2,577) | (7,825) | (25,020) |
| Remeasurements of defined benefit plans (Note 2) | 5,292 | — | 51,379 |
| Total accumulated other comprehensive income | 9,001 | (4,344) | 87,388 |
| Minority interests | 116 | 86 | 1,126 |
| Total net assets | 185,256 | 163,968 | 1,798,602 |
| | ¥366,964 | ¥369,322 | \$3,562,757 |

See accompanying notes.