

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITYStar Micronics Co., Ltd. and Consolidated Subsidiaries
Years ended February 28, 2009 and February 29, 2008

	Thousands		Millions of yen							Total	Minority interests	Total equity
	Outstanding number of shares of common stock	Common stock	Capital surplus	Retained earnings	Unrealized gain (loss) on available-for-sale securities	Foreign currency translation adjustments	Treasury stock – at cost					
Balance, February 28, 2007	53,552	¥12,722	¥13,938	¥33,605	¥ 917	¥ 487	¥ (778)	¥60,891	¥505	¥61,396		
Net income				8,080				8,080		8,080		
Cash dividends, ¥56.0 per share				(2,358)				(2,358)		(2,358)		
Net decrease in unrealized gain on available-for-sale securities					(527)			(527)		(527)		
Net increase in foreign currency translation adjustments						(328)		(328)		(328)		
Purchase of treasury stock	(3)						(9)	(9)		(9)		
Disposal of treasury stock	87		24				70	94		94		
Net change in the year									254	254		
Balance, February 29, 2008	53,636	¥12,722	¥13,962	¥39,327	¥ 390	¥ 159	¥ (717)	¥65,843	¥759	¥66,602		
Net income				4,338				4,338		4,338		
Cash dividends, ¥45.0 per share				(3,219)				(3,219)		(3,219)		
Net decrease in unrealized gain on available-for-sale securities					(449)			(449)		(449)		
Net increase in foreign currency translation adjustments						(6,344)		(6,344)		(6,344)		
Purchase of treasury stock	(6,691)						(7,860)	(7,860)		(7,860)		
Disposal of treasury stock	23		5				18	23		23		
Retirement of treasury stock			(91)	(4,214)			4,305					
Net change in the year									(105)	(105)		
Balance, February 28, 2009	46,968	¥12,722	¥13,876	¥36,232	¥ (59)	¥(6,185)	¥(4,254)	¥52,332	¥654	¥52,986		

	Thousands of U.S. dollars (Note 1)									
	Common stock	Capital surplus	Retained earnings	Unrealized gain (loss) on available-for-sale securities	Foreign currency translation adjustments	Treasury stock – at cost	Total	Minority interests	Total equity	
Balance, February 29, 2008	\$129,816	\$142,469	\$401,296	\$ 3,980	\$ 1,622	\$ (7,316)	\$671,867	\$ 7,745	\$679,612	
Net income			44,265				44,265		44,265	
Cash dividends, \$0.46 per share			(32,847)				(32,847)		(32,847)	
Net decrease in unrealized gain on available-for-sale securities				(4,582)			(4,582)		(4,582)	
Net increase in foreign currency translation adjustments					(64,734)		(64,734)		(64,734)	
Purchase of treasury stock						(80,204)	(80,204)		(80,204)	
Disposal of treasury stock		51				184	235		235	
Retirement of treasury stock		(928)	(43,000)			43,928				
Net change in the year								(1,072)	(1,072)	
Balance, February 28, 2009	\$129,816	\$141,592	\$369,714	\$ (602)	\$ (63,112)	\$ (43,408)	\$534,000	\$ 6,673	\$540,673	

See notes to consolidated financial statements.