

CONSOLIDATED BALANCE SHEETSStar Micronics Co., Ltd. and Consolidated Subsidiaries
February 28, 2009 and February 29, 2008

Assets	Millions of yen		Thousands of U.S. dollars (Note 1)
	2009	2008	2009
Current assets:			
Cash and cash equivalents	¥ 14,611	¥21,824	\$ 149,092
Marketable securities (Note 3)	196		2,000
Short-term investments (Note 4)	1,427	4,122	14,561
Receivables:			
Trade notes and accounts receivable	9,717	18,004	99,153
Unconsolidated subsidiaries and associated companies	336	304	3,429
Other	1,735	1,013	17,704
Allowance for doubtful receivables	(261)	(287)	(2,663)
Inventories (Note 5)	15,490	15,437	158,061
Deferred tax assets (Note 11)	1,138	2,166	11,612
Prepaid expenses and other	373	569	3,806
Total current assets	44,762	63,152	456,755
Property, plant and equipment (Notes 7 and 13):			
Land	2,457	2,442	25,071
Buildings and structures	13,258	14,376	135,286
Machinery and equipment	27,278	35,328	278,347
Construction in progress	33	74	337
Total	43,026	52,220	439,041
Accumulated depreciation	(27,857)	(34,492)	(284,255)
Net property, plant and equipment	15,169	17,728	154,786
Investments and other assets:			
Investment securities (Note 3)	2,518	3,626	25,694
Investments in and advances to unconsolidated subsidiaries and associated companies	166	156	1,694
Goodwill (Note 7)	123	155	1,255
Deferred tax assets (Note 11)	80	52	816
Other assets	1,387	1,506	14,153
Total investments and other assets	4,274	5,495	43,612
Total	¥ 64,205	¥86,375	\$ 655,153

See notes to consolidated financial statements.

Liabilities and equity	Millions of yen		Thousands of U.S. dollars (Note 1)
	2009	2008	2009
Current liabilities:			
Payables:			
Trade notes and accounts payable	¥ 3,248	¥ 7,909	\$ 33,143
Other	1,674	2,115	17,082
Short-term bank loans (Note 6)	2,000		20,408
Income taxes payable (Note 11)	500	3,146	5,102
Accrued expenses	1,780	2,554	18,163
Other	1,558	3,353	15,898
Total current liabilities	10,760	19,077	109,796
Long-term liabilities:			
Liability for retirement benefits (Note 8)	38	30	388
Deferred tax liabilities (Note 11)	120	427	1,225
Other	301	239	3,071
Total long-term liabilities	459	696	4,684
Contingent liabilities (Notes 14 and 16)			
Equity (Notes 9, 10 and 19):			
Common stock, – authorized, 158,000,000 shares; issued, 51,033,234 shares in 2009 and 54,533,234 shares in 2008	12,722	12,722	129,816
Capital surplus	13,876	13,962	141,592
Retained earnings	36,232	39,327	369,714
Unrealized gain (loss) on available-for-sale securities	(59)	390	(602)
Foreign currency translation adjustments	(6,185)	159	(63,112)
Treasury stock – at cost 4,065,150 shares in 2009 and 897,383 shares in 2008	(4,254)	(717)	(43,408)
Total	52,332	65,843	534,000
Minority interests	654	759	6,673
Total equity	52,986	66,602	540,673
Total	¥64,205	¥86,375	\$655,153

See notes to consolidated financial statements.