

Consolidated Balance Sheets

Fullcast Co., Ltd. and Consolidated Subsidiaries—As of September 30, 2000 and 2001

ASSETS	Millions of yen		Thousands of U.S. dollars (Note 1)
	2000	2001	2001
Current Assets:			
Cash and cash equivalents (Note 1).....	¥ 3,522	¥ 4,941	\$ 41,382
Time deposits with original maturities over three months (Note 4).....	229	194	1,625
Marketable securities (Notes 1 and 2).....	—	500	4,188
Trade notes and accounts receivable	2,828	2,783	23,308
Less-Allowance for doubtful accounts (Note 1)	(43)	(69)	(578)
Inventories (Note 1).....	27	22	184
Deferred tax assets (Notes 1 and 8).....	108	118	988
Other current assets	124	302	2,529
Total current assets	6,795	8,791	73,626
Property and Equipment, at Cost (Notes 1 and 3):			
Land	2,306	2,306	19,313
Buildings and structures	571	591	4,950
Furniture, fixtures and equipment	290	265	2,220
Less-Accumulated depreciation	(251)	(215)	(1,801)
	2,916	2,947	24,682
Investments and Other Assets:			
Investment securities (Notes 1, 2, 3 and 4)	997	680	5,695
Intangible fixed assets (Note 1).....	263	411	3,442
Deferred tax assets (Notes 1 and 8).....	60	100	838
Other	673	978	8,191
	1,993	2,169	18,166
	¥11,704	¥13,907	\$116,474

LIABILITIES AND SHAREHOLDERS' EQUITY	Millions of yen		Thousands of U.S. dollars (Note 1)
	2000	2001	2001
Current Liabilities:			
Short-term borrowings (Notes 4 and 5).....	¥ 2,270	¥ 997	\$ 8,350
Current portion of long-term debt (Notes 4 and 5).....	514	591	4,950
Accounts payable			
Trade.....	1	5	42
Other.....	884	1,017	8,518
Income taxes payable (Notes 1 and 8).....	887	286	2,395
Accrued bonuses.....	331	364	3,048
Other current liabilities.....	359	466	3,903
Total current liabilities.....	5,246	3,726	31,206
Long-term Liabilities:			
Long-term debt (Notes 4 and 5).....	2,335	1,867	15,637
Accrued severance and retirement cost (Notes 1 and 7).....	40	94	787
Other long-term liabilities.....	519	454	3,802
	2,894	2,415	20,226
Minority Interests	6	40	335
Commitments and Contingent Liabilities (Note 13).....	—	—	—
Shareholders' Equity (Note 9):			
Common stock;			
Authorized—13,200 shares in 2000 and 158,400 shares in 2001			
Issued—3,300 shares in 2000 and 44,600 shares in 2001.....	1,263	3,255	27,261
Additional paid-in capital.....	1,229	2,480	20,771
Retained earnings.....	1,066	1,990	16,667
Accumulated other comprehensive income:			
Net unrealized holding gains on securities (Note 1).....	—	1	8
	3,558	7,726	64,707
	¥11,704	¥13,907	\$116,474

The accompanying notes to the consolidated financial statements are an integral part of these statements.