

C Consolidated Statement of Changes in Equity

Brother Industries, Ltd. and Consolidated Subsidiaries
Year ended March 31, 2013

	Thousands		Millions of Yen									
	Number of Shares of Common Stock Outstanding	Common Stock	Capital Surplus	Stock Acquisition Rights	Retained Earnings	Treasury Stock	Accumulated other comprehensive income (loss)			Total	Minority Interests	Total Equity
							Unrealized Gain (Loss) on Available-for-sale Securities	Deferred Loss Under Hedge Accounting	Foreign Currency Translation Adjustments			
BALANCE, APRIL 1, 2011	267,648	¥ 19,210	¥ 16,157	¥ 339	¥ 230,352	¥ (11,689)	¥ 2,445	¥ (91)	¥ (36,261)	¥ 220,462	¥ 7	¥ 220,469
Adjustment of retained earnings due to change in scope of consolidation	—	—	—	—	298	—	—	—	—	298	—	298
Net income	—	—	—	—	19,525	—	—	—	—	19,525	—	19,525
Cash dividends, ¥ 24 per share	—	—	—	—	(6,450)	—	—	—	—	(6,450)	—	(6,450)
Acquisition of treasury stock	(14)	—	—	—	—	(10)	—	—	—	(10)	—	(10)
Sale of treasury stock	35	—	(6)	—	—	26	—	—	—	20	—	20
Net change in the year	—	—	—	81	—	—	(268)	(94)	(2,143)	(2,424)	(3)	(2,427)
BALANCE, MARCH 31, 2012	267,669	19,210	16,151	420	243,725	(11,673)	2,177	(185)	(38,404)	231,421	4	231,425
Adjustment of retained earnings due to change in scope of consolidation	—	—	—	—	539	—	—	—	—	539	—	539
Net income	—	—	—	—	17,826	—	—	—	—	17,826	—	17,826
Cash dividends, ¥ 24 per share	—	—	—	—	(6,451)	—	—	—	—	(6,451)	—	(6,451)
Acquisition of treasury stock	(1,159)	—	—	—	—	(1,704)	—	—	—	(1,704)	—	(1,704)
Sale of treasury stock	100	—	313	—	—	406	—	—	—	719	—	719
Net change in the year	—	—	—	39	—	—	168	(258)	20,999	20,948	15,469	36,417
BALANCE, MARCH 31, 2013	266,610	¥ 19,210	¥ 16,464	¥ 459	¥ 255,639	¥ (12,971)	¥ 2,345	¥ (443)	¥ (17,405)	¥ 263,298	¥ 15,473	¥ 278,771

	Thousands of U.S. Dollars (Note 1)											
	Common Stock	Capital Surplus	Stock Acquisition Rights	Retained Earnings	Treasury Stock	Accumulated other comprehensive income (loss)			Total	Minority Interests	Total Equity	
						Unrealized Gain on Available-for-sale Securities	Deferred Loss Under Hedge Accounting	Foreign Currency Translation Adjustments				
BALANCE, MARCH 31, 2012	\$ 204,362	\$ 171,819	\$ 4,468	\$ 2,592,819	\$ (124,181)	\$ 23,160	\$ (1,968)	\$ (408,553)	\$ 2,461,926	\$ 43	\$ 2,461,969	
Adjustment of retained earnings due to change in scope of consolidation	—	—	—	5,735	—	—	—	—	5,735	—	5,735	
Net income	—	—	—	189,638	—	—	—	—	189,638	—	189,638	
Cash dividends, \$ 0.26 per share	—	—	—	(68,628)	—	—	—	—	(68,628)	—	(68,628)	
Acquisition of treasury stock	—	—	—	—	(18,127)	—	—	—	(18,127)	—	(18,127)	
Sale of treasury stock	—	3,330	—	—	4,319	—	—	—	7,649	—	7,649	
Net change in the year	—	—	415	—	—	1,787	(2,745)	223,393	222,850	164,563	387,413	
BALANCE, MARCH 31, 2013	\$ 204,362	\$ 175,149	\$ 4,883	\$ 2,719,564	\$ (137,989)	\$ 24,947	\$ (4,713)	\$ (185,160)	\$ 2,801,043	\$ 164,606	\$ 2,965,649	

See notes to consolidated financial statements.