

## Non-Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2014 and 2013

(For the Year Ended March 31, 2014)

(Millions of Yen)

	Shareholders' equity								
	Capital stock	Capital surplus			Legal reserve	Retained earnings			Total retained earnings
		Capital reserve	Other capital surplus	Total capital surplus		Other earned surplus			
					Fixed assets reduction entry reserve fund	General reserve	Unappropriated retained earnings		
Balance at the end of previous period	¥ 12,290	¥ 14,520	¥ 16	¥ 14,536	¥ 3,073	¥ 686	¥ 21,365	¥ 6,664	¥ 31,788
Change of items during the period									
Fixed assets reduction entry reserve fund reversal				-		(2)		2	0
Fixed assets reduction entry reserve fund saving				-		0		0	0
Dividends from surplus				-				(880)	(880)
Net income				-				4,384	4,384
Acquisition of treasury stock				-					-
Items other than changes in shareholders' equity				-					-
Total change of items during the period	-	-	-	-	-	(2)	-	3,506	3,504
Balance at the end of current period	¥ 12,290	¥ 14,520	¥ 16	¥ 14,536	¥ 3,073	¥ 684	¥ 21,365	¥ 10,170	¥ 35,292

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury stock	Total Shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at the end of previous period	¥(1,593)	¥57,021	¥330	¥330	¥57,351
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		0		-	0
Fixed assets reduction entry reserve fund saving		0		-	0
Dividends from surplus		(880)		-	(880)
Net income		4,384			4,384
Acquisition of treasury stock	(18)	(18)		-	(18)
Items other than changes in shareholders' equity	-	-	861	861	861
Total change of items during the period	(18)	3,486	861	861	4,347
Balance at the end of current period	¥(1,611)	¥60,507	¥1,191	¥1,191	¥61,698

(For the Year Ended March 31, 2014)

(Thousands of U.S. dollar)

	Shareholders' equity								
	Capital stock	Capital surplus			Legal reserve	Retained earnings			Total retained earnings
		Capital reserve	Other capital surplus	Total capital surplus		Other earned surplus			
					Fixed assets reduction entry reserve fund	General reserve	Unappropriated retained earnings		
Balance at the end of previous period	\$119,416	\$141,084	\$ 155	\$141,239	\$ 29,854	\$ 6,663	\$ 207,588	\$ 64,755	\$ 308,860
Change of items during the period									
Fixed assets reduction entry reserve fund reversal				-		(17)		17	0
Fixed assets reduction entry reserve fund saving				-		1		(1)	0
Dividends from surplus				-				(8,555)	(8,555)
Net income				-				42,600	42,600
Acquisition of treasury stock				-					-
Items other than changes in shareholders' equity				-					-
Total change of items during the period	-	-	-	-	-	(16)	-	34,061	34,045
Balance at the end of current period	\$119,416	\$141,084	\$ 155	\$141,239	\$ 29,854	\$ 6,647	\$ 207,588	\$ 98,816	\$ 342,905

## Non-Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2014 and 2013

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury stock	Total Shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at the end of previous period	\$(15,484)	\$554,031	\$3,204	\$3,204	\$557,235
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		0		-	0
Fixed assets reduction entry reserve fund saving		0		-	0
Dividends from surplus		(8,555)		-	(8,555)
Net income		42,600		-	42,600
Acquisition of treasury stock	(176)	(176)		-	(176)
Items other than changes in shareholders' equity		-	8,370	8,370	8,370
Total change of items during the period	(176)	33,869	8,370	8,370	42,239
Balance at the end of current period	\$(15,660)	\$587,900	\$11,574	\$11,574	\$599,474

(For the Year Ended March 31, 2013)

(Millions of Yen)

	Shareholders' equity								
	Capital stock	Capital surplus			Legal reserve	Retained earnings			Total retained earnings
		Capital reserve	Other capital surplus	Total capital surplus		Other earned surplus			
					Fixed assets reduction entry reserve fund	General reserve	Unappropriated retained earnings		
Balance at the end of previous period	¥ 12,290	¥ 14,520	¥ 16	¥ 14,536	¥ 3,073	¥ 688	¥ 21,365	¥ 4,165	¥ 29,291
Change of items during the period									
Fixed assets reduction entry reserve fund reversal				-		(2)		2	0
Fixed assets reduction entry reserve fund saving				-					-
Dividends from surplus				-				(617)	(617)
Net income				-				3,114	3,114
Acquisition of treasury stock				-					-
Items other than changes in shareholders' equity				-					-
Total change of items during the period	-	-	-	-		(2)	-	2,499	2,497
Balance at the end of current period	¥ 12,290	¥ 14,520	¥ 16	¥ 14,536	¥ 3,073	¥ 686	¥ 21,365	¥ 6,664	¥ 31,788

	Shareholders' equity		Valuation and translation adjustments		Total net assets
	Treasury stock	Total Shareholders' equity	Valuation difference on available-for-sale securities	Total valuation and translation adjustments	
Balance at the end of previous period	¥(1,570)	¥54,547	¥169	¥169	¥54,716
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		0		-	0
Fixed assets reduction entry reserve fund saving		-		-	-
Dividends from surplus		(617)		-	(617)
Net income		3,114		-	3,114
Acquisition of treasury stock	(23)	(23)		-	(23)
Items other than changes in shareholders' equity		-	161	161	161
Total change of items during the period	(23)	2,474	161	161	2,635
Balance at the end of current period	¥(1,593)	¥57,021	¥ 330	¥330	¥57,351

See accompanying notes to consolidated financial statements.