

# Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2021 and 2020

(For the Year Ended March 31, 2021)

(Millions of Yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of current period	¥12,290	¥14,540	¥58,641	¥(1,675)	¥83,796
Change of items during the period					
Dividends from surplus (Note 8)	-	-	(1,582)	-	(1,582)
Profit attributable to owners of parent for the period	-	-	7,598	-	7,598
Acquisition of treasury stock	-	-	-	(2)	(2)
Items other than changes in shareholders' equity	-	-	-	-	-
Total change of items during the period	-	-	6,016	(2)	6,014
Balance at the end of current period	¥12,290	¥14,540	¥64,657	¥(1,677)	¥89,810

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustments	Retirement benefits liability adjustments (Notes 4,14)	Total accumulated other comprehensive income		
Balance at the beginning of current period	¥2,277	¥(435)	¥(273)	¥1,569	¥121	¥85,486
Change of items during the period						
Dividends from surplus (Note 8)	-	-	-	-	-	(1,582)
Profit attributable to owners of parent for the period	-	-	-	-	-	7,598
Acquisition of treasury stock	-	-	-	-	-	(2)
Items other than changes in shareholders' equity	390	(167)	500	723	10	733
Total change of items during the period	390	(167)	500	723	10	6,747
Balance at the end of current period	¥2,667	¥(602)	¥227	¥2,292	¥131	¥92,233

## Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2021 and 2020

(For the Year Ended March 31, 2021)

(Thousands of U.S. dollars)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of current period	\$111,003	\$131,327	\$529,633	\$(15,129)	\$756,834
Change of items during the period					
Dividends from surplus (Note 8)	-	-	(14,290)	-	(14,290)
Profit attributable to owners of parent for the period	-	-	68,628	-	68,628
Acquisition of treasury stock	-	-	-	(22)	(22)
Items other than changes in shareholders' equity	-	-	-	-	-
Total change of items during the period	-	-	54,338	(22)	54,316
Balance at the end of current period	\$111,003	\$131,327	\$583,971	\$(15,151)	\$811,150

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustments	Retirement benefits liability adjustments (Notes 4,14)	Total accumulated other comprehensive income		
Balance at the beginning of current period	\$20,564	\$(3,925)	\$(2,465)	\$14,174	\$1,091	\$772,099
Change of items during the period						
Dividends from surplus (Note 8)	-	-	-	-	-	(14,290)
Profit attributable to owners of parent for the period	-	-	-	-	-	68,628
Acquisition of treasury stock	-	-	-	-	-	(22)
Items other than changes in shareholders' equity	3,526	(1,511)	4,510	6,525	93	(6,618)
Total change of items during the period	3,526	(1,511)	4,510	6,525	93	60,934
Balance at the end of current period	\$24,090	\$(5,436)	\$(2,045)	\$20,699	\$1,184	\$833,033

## Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2021 and 2020

(For the Year Ended March 31, 2020)

(Millions of Yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of current period	¥12,290	¥14,540	¥53,606	¥(1,673)	¥78,764
Change of items during the period					
Dividends from surplus (Note 8)	-	-	(1,758)	-	(1,758)
Profit attributable to owners of parent for the period	-	-	6,793	-	6,793
Acquisition of treasury stock	-	-	-	(2)	(2)
Items other than changes in shareholders' equity	-	-	-	-	-
Total change of items during the period	-	-	5,035	(2)	5,033
Balance at the end of current period	¥12,290	¥14,540	¥58,641	¥(1,675)	¥83,797

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustments	Retirement benefits liability adjustments (Notes 4,14)	Total accumulated other comprehensive income		
Balance at the beginning of current period	¥2,754	¥(537)	¥(105)	¥2,112	¥127	¥81,003
Change of items during the period						
Dividends from surplus (Note 8)	-	-	-	-	-	(1,758)
Profit attributable to owners of parent for the period	-	-	-	-	-	6,793
Acquisition of treasury stock	-	-	-	-	-	(2)
Items other than changes in shareholders' equity	(477)	102	(168)	(543)	(6)	(549)
Total change of items during the period	(477)	102	(168)	(543)	(6)	4,484
Balance at the end of current period	¥2,277	¥(434)	¥(273)	¥1,570	¥121	¥85,487

See accompanying notes to consolidated financial statements.