

Non-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			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 beginning of current period	¥12,290	¥14,520	¥16	¥14,536	¥3,073	¥728	¥21,365	¥21,361	¥46,527
Change of items during the period									
Fixed assets reduction entry reserve fund reversal	-	-	-	-	-	(1)	-	1	0
Dividends from surplus	-	-	-	-	-	-	-	(1,582)	(1,582)
Net income	-	-	-	-	-	-	-	5,931	5,931
Acquisition of treasury stock	-	-	-	-	-	-	-	-	-
Items other than changes in shareholders' equity	-	-	-	-	-	-	-	-	-
Total change of items during the period	-	-	-	-	-	(1)	-	4,350	4,349
Balance at the end of current period	¥12,290	¥14,520	¥16	¥14,536	¥3,073	¥727	¥21,365	¥25,711	¥50,876

	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 beginning of current period	¥(1,675)	¥71,678	¥2,273	¥2,273	¥73,951
Change of items during the period					
Fixed assets reduction entry reserve fund reversal	-	-	-	-	-
Dividends from surplus	-	(1,582)	-	-	(1,582)
Net income	-	5,931	-	-	5,931
Acquisition of treasury stock	(2)	(2)	-	-	(2)
Items other than changes in shareholders' equity	-	-	387	387	387
Total change of items during the period	(2)	4,347	387	387	4,734
Balance at the end of current period	¥(1,677)	¥76,025	¥2,660	¥2,660	¥78,685

(For the Year Ended March 31, 2021)

(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 beginning of current period	\$111,003	\$131,145	\$144	\$131,289	\$27,751	\$6,575	\$192,964	\$192,929	\$420,219
Change of items during the period									
Fixed assets reduction entry reserve fund reversal	-	-	-	-	-	(11)	-	11	0
Dividends from surplus	-	-	-	-	-	-	-	(14,290)	(14,290)
Net income	-	-	-	-	-	-	-	53,568	53,568
Acquisition of treasury stock	-	-	-	-	-	-	-	-	-
Items other than changes in shareholders' equity	-	-	-	-	-	-	-	-	-
Total change of items during the period	-	-	-	-	-	(11)	-	39,289	39,278
Balance at the end of current period	\$111,003	\$131,145	\$144	\$131,289	\$27,751	\$6,564	\$192,964	\$232,218	\$459,497

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	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 beginning of current period	\$(15,129)	\$647,382	\$20,527	\$20,527	\$667,909
Change of items during the period					
Fixed assets reduction entry reserve fund reversal	-	-	-	-	-
Dividends from surplus	-	(14,290)	-	-	(14,290)
Net income	-	53,568	-	-	53,568
Acquisition of treasury stock	(22)	(22)	-	-	(22)
Items other than changes in shareholders' equity	-	-	3,499	3,499	3,499
Total change of items during the period	(22)	39,256	3,499	3,499	42,755
Balance at the end of current period	\$(15,151)	\$686,638	\$24,026	\$24,026	\$710,664

(For the Year Ended March 31, 2020)

(Millions of Yen)

	Shareholders' equity							
	Capital stock	Capital surplus			Legal reserve	Retained earnings		
		Capital reserve	Other capital surplus	Total capital surplus		Fixed assets reduction entry reserve fund	General reserve	Unappropriated retained earnings
Balance at the beginning of current period	¥12,290	¥14,520	¥16	¥14,536	¥3,073	¥729	¥21,365	¥17,764
Change of items during the period								
Fixed assets reduction entry reserve fund reversal	-	-	-	-	-	(1)	-	1
Dividends from surplus	-	-	-	-	-	-	-	(1,758)
Net income	-	-	-	-	-	-	-	5,354
Acquisition of treasury stock	-	-	-	-	-	-	-	-
Items other than changes in shareholders' equity	-	-	-	-	-	-	-	-
Total change of items during the period	-	-	-	-	-	(1)	-	3,597
Balance at the end of current period	¥12,290	¥14,520	¥16	¥14,536	¥3,073	¥728	¥21,365	¥21,361

	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 beginning of current period	¥(1,673)	¥68,084	¥2,750	¥2,750	¥70,834
Change of items during the period					
Fixed assets reduction entry reserve fund reversal	-	-	-	-	-
Dividends from surplus	-	(1,758)	-	-	(1,758)
Net income	-	5,354	-	-	5,354
Acquisition of treasury stock	(2)	(2)	-	-	(2)
Items other than changes in shareholders' equity	-	-	(477)	(477)	(477)
Total change of items during the period	(2)	3,594	(477)	(477)	3,117
Balance at the end of current period	¥(1,675)	¥71,678	¥2,273	¥2,273	¥73,951