

# Non-Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2022 and 2021

(For the Year Ended March 31, 2022)

(Millions of Yen)

	Shareholders' equity								
	Capital stock	Capital surplus			Legal reserve	Retained earnings			Total 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	¥727	¥21,365	¥25,711	¥50,876
Cumulative effects of changes in accounting policies								5	5
Restated balance at the beginning of current period	12,290	14,520	16	14,536	3,073	727	21,365	25,716	50,881
Change of items during the period									
Fixed assets reduction entry reserve fund reversal						(1)		1	-
Dividends from surplus								(2,285)	(2,285)
Net income								4,175	4,175
Acquisition of treasury stock									
Disposal of treasury stock			(16)	(16)				(1,665)	(1,665)
Items other than changes in shareholders' equity									
Total change of items during the period	-	-	(16)	(16)	-	(1)	-	226	225
Balance at the end of current period	¥12,290	¥14,520	¥-	¥14,520	¥3,073	¥726	¥21,365	¥25,942	¥51,106

	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	¥(1,678)	¥76,025	¥2,660	¥2,660	¥78,685
Cumulative effects of changes in accounting policies		5			5
Restated balance at the beginning of current period	(1,678)	76,029	2,660	2,660	78,690
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		-			-
Dividends from surplus		(2,285)			(2,285)
Net income		4,175			4,175
Acquisition of treasury stock	(3)	(3)			(3)
Disposal of treasury stock	1,681	-			-
Items other than changes in shareholders' equity			(660)	(660)	(660)
Total change of items during the period	1,678	1,887	(660)	(660)	1,227
Balance at the end of current period	¥-	¥77,916	¥2,000	¥2,000	¥79,917

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For the years ended March 31, 2022 and 2021

(For the Year Ended March 31, 2022)

(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	\$100,402	\$118,621	\$130	\$118,751	\$25,101	\$5,937	\$174,536	\$210,042	\$415,616
Cumulative effects of changes in accounting policies								39	39
Restated balance at the beginning of current period	100,402	118,621	130	118,751	25,101	5,937	174,536	210,081	415,655
Change of items during the period									
Fixed assets reduction entry reserve fund reversal						(9)		9	-
Dividends from surplus								(18,669)	(18,669)
Net income								34,112	34,112
Acquisition of treasury stock									
Disposal of treasury stock			(130)	(130)				(13,602)	(13,602)
Items other than changes in shareholders' equity									
Total change of items during the period	-	-	(130)	(130)	-	(9)	-	1,850	1,841
Balance at the end of current period	\$100,402	\$118,621	\$-	\$118,621	\$25,101	\$5,928	\$174,536	\$211,931	\$417,496

	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	\$(13,704)	\$621,065	\$21,731	\$21,731	\$642,796
Cumulative effects of changes in accounting policies		39			39
Restated balance at the beginning of current period	(13,704)	621,104	21,731	21,731	642,835
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		-			-
Dividends from surplus		(18,669)			(18,669)
Net income		34,112			34,112
Acquisition of treasury stock	(28)	(28)			(28)
Disposal of treasury stock	13,732	-			-
Items other than changes in shareholders' equity			(5,389)	(5,389)	(5,389)
Total change of items during the period	13,704	15,415	(5,389)	(5,389)	10,026
Balance at the end of current period	\$-	\$636,519	16,342	\$16,342	\$652,861

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(For the Year Ended March 31, 2021)

(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	Other earned surplus 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
Cumulative effects of changes in accounting policies								
Restated balance at the beginning of current period	12,290	14,520	16	14,536	3,073	728	21,365	21,361
Change of items during the period								
Fixed assets reduction entry reserve fund reversal						(1)		1
Dividends from surplus								(1,582)
Net income								5,931
Acquisition of treasury stock								
Disposal of treasury stock								
Items other than changes in shareholders' equity								
Total change of items during the period	-	-	-	-	-	(1)	-	4,350
Balance at the end of current period	¥12,290	¥14,520	¥16	¥14,536	¥3,073	¥727	¥21,365	¥25,711

	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
Cumulative effects of changes in accounting policies		-			-
Restated 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)
Disposal of treasury stock		-			-
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