

# Non-Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2023 and 2022

(For the Year Ended March 31, 2023)

(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	¥-	¥14,520	¥3,073	¥726	¥21,365	¥25,942	¥51,106
Cumulative effects of changes in accounting policies									
Restated balance at the beginning of current period	12,290	14,520	-	14,520	3,073	726	21,365	25,942	51,106
Change of items during the period									
Fixed assets reduction entry reserve fund reversal						(1)		1	-
Dividends from surplus								(1,846)	(1,846)
Net income								4,448	4,448
Acquisition of treasury stock									
Disposal of treasury stock									
Items other than changes in shareholders' equity									
Total change of items during the period	-	-	-	-	-	(1)	-	2,604	2,603
Balance at the end of current period	¥12,290	¥14,520	¥-	¥14,520	¥3,073	¥725	¥21,365	¥28,546	¥53,709

	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	¥-	¥77,916	¥2,000	¥2,000	¥79,917
Cumulative effects of changes in accounting policies		-			-
Restated balance at the beginning of current period	-	77,916	2,000	2,000	79,916
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		-			-
Dividends from surplus		(1,846)			(1,846)
Net income		4,448			4,448
Acquisition of treasury stock	(3)	(3)			(3)
Disposal of treasury stock		-			-
Items other than changes in shareholders' equity			(1,762)	(1,762)	(1,762)
Total change of items during the period	(3)	2,600	(1,762)	(1,762)	837
Balance at the end of current period	¥(3)	¥80,516	¥238	¥238	¥80,754

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For the years ended March 31, 2023 and 2022

(For the Year Ended March 31, 2023)

(Thousands of U.S. dollar)

	Shareholders' equity								
	Capital stock	Capital surplus			Retained earnings				
		Capital reserve	Other capital surplus	Total capital surplus	Legal reserve	Other earned surplus			Total retained earnings
						Fixed assets reduction entry reserve fund	General reserve	Unappropriated retained earnings	
Balance at the beginning of current period	\$92,034	\$108,734	\$-	\$108,734	\$23,009	\$5,433	\$159,990	\$194,268	\$382,700
Cumulative effects of changes in accounting policies									
Restated balance at the beginning of current period	92,034	108,734	-	108,734	23,009	5,433	159,990	194,268	382,700
Change of items during the period									
Fixed assets reduction entry reserve fund reversal						(8)		8	-
Dividends from surplus								(13,822)	(13,822)
Net income								33,311	33,311
Acquisition of treasury stock									
Disposal of treasury stock									
Items other than changes in shareholders' equity									
Total change of items during the period	-	-	-	-	-	(8)	-	19,497	19,489
Balance at the end of current period	\$92,034	\$108,734	\$-	\$108,734	\$23,009	\$5,425	\$159,990	\$213,765	\$402,189

	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	\$-	\$583,468	\$14,980	\$14,980	\$598,448
Cumulative effects of changes in accounting policies		-			-
Restated balance at the beginning of current period	-	583,468	14,980	14,980	598,448
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		-			-
Dividends from surplus		(13,822)			(13,822)
Net income		33,311			33,311
Acquisition of treasury stock	(21)	(21)			(21)
Disposal of treasury stock		-			-
Items other than changes in shareholders' equity			(13,201)	(13,201)	(13,201)
Total change of items during the period	(21)	19,468	(13,201)	(13,201)	6,267
Balance at the end of current period	\$(21)	\$602,936	\$1,779	\$1,779	\$604,715

# Non-Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2023 and 2022

(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		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	¥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