

Non-Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2024 and 2023

(For the Year Ended March 31, 2024)

(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	¥-	¥14,520	¥3,073	¥725	¥21,365	¥28,546
Cumulative effects of changes in accounting policies								
Restated balance at the beginning of current period	12,290	14,520	-	14,520	3,073	725	21,365	28,546
Change of items during the period								
Fixed assets reduction entry reserve fund reversal						(22)		22
Dividends from surplus								(2,461)
Net income								3,611
Acquisition of treasury stock								
Disposal of treasury stock								
Items other than changes in shareholders' equity								
Total change of items during the period	-	-	-	-	-	(22)	-	1,172
Balance at the end of current period	¥12,290	¥14,520	¥-	¥14,520	¥3,073	¥703	¥21,365	¥29,718

	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	¥(3)	¥80,516	¥238	¥238	¥80,754
Cumulative effects of changes in accounting policies		-			-
Restated balance at the beginning of current period	(3)	80,516	238	238	80,754
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		-			-
Dividends from surplus		(2,461)			(2,461)
Net income		3,611			3,611
Acquisition of treasury stock	(2)	(2)			(2)
Disposal of treasury stock					
Items other than changes in shareholders' equity			194	194	194
Total change of items during the period	(2)	1,148	194	194	1,342
Balance at the end of current period	¥(5)	¥81,665	¥432	¥432	¥82,096

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For the years ended March 31, 2024 and 2023

(For the Year Ended March 31, 2024)

(Thousands of U.S. dollar)

	Shareholders' equity								
	Capital stock	Capital surplus			Legal reserve	Retained earnings			
		Capital reserve	Other capital surplus	Total capital surplus		Other earned surplus			Total retained earnings
						Fixed assets reduction entry reserve fund	General reserve	Unappropriated retained earnings	
Balance at the beginning of current period	\$81,177	\$95,908	\$-	\$95,908	\$20,294	\$4,785	\$141,116	\$188,549	\$354,744
Cumulative effects of changes in accounting policies									
Restated balance at the beginning of current period	81,177	95,908	-	95,908	20,294	4,785	141,116	188,549	354,744
Change of items during the period									
Fixed assets reduction entry reserve fund reversal						(140)		140	-
Dividends from surplus								(16,254)	(16,254)
Net income								23,853	23,853
Acquisition of treasury stock									
Disposal of treasury stock									
Items other than changes in shareholders' equity									
Total change of items during the period	-	-	-	-	-	(140)	-	7,739	7,599
Balance at the end of current period	\$81,177	\$95,908	\$-	\$95,908	\$20,294	\$4,645	\$141,116	\$196,288	\$362,343

	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	\$(19)	\$531,810	\$1,569	\$1,569	\$533,379
Cumulative effects of changes in accounting policies		-			-
Restated balance at the beginning of current period	(19)	531,810	1,569	1,569	533,379
Change of items during the period					
Fixed assets reduction entry reserve fund reversal		-			-
Dividends from surplus		(16,254)			(16,254)
Net income		23,853			23,853
Acquisition of treasury stock	(13)	(13)			(13)
Disposal of treasury stock					
Items other than changes in shareholders' equity			1,283	1,283	1,283
Total change of items during the period	(13)	7,586	1,283	1,283	8,869
Balance at the end of current period	\$(32)	\$539,396	\$2,852	\$2,852	\$542,248

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(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		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	¥-	¥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