

Consolidated Statements of Changes in Net Assets

Years ended March 31, 2015 and 2014

	Thousands		Millions of yen									
	Number of shares of capital stock	Capital stock	Capital surplus	Retained earnings	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Treasury stock	Total	Minority interests in consolidated subsidiaries	Total net assets
Balance at March 31, 2013	746,484	¥47,586	¥46,734	¥ 87,620	¥20,383	¥ (83)	¥ (553)	¥ —	¥(7,115)	¥194,572	¥21,100	¥215,672
Net income for the year	—	—	—	19,582	—	—	—	—	—	19,582	—	19,582
Change of scope of consolidation	—	—	—	(285)	—	—	—	—	—	(285)	—	(285)
Cash dividends	—	—	—	(4,286)	—	—	—	—	—	(4,286)	—	(4,286)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(34)	(34)	—	(34)
Sale of treasury stock	—	—	0	—	—	—	—	—	1	1	—	1
Net change in the year	—	—	—	—	24,385	103	3,758	(10,614)	—	17,632	2,943	20,575
Balance at March 31, 2014	746,484	¥47,586	¥46,734	¥102,631	¥44,768	¥ 20	¥ 3,205	¥(10,614)	¥(7,148)	¥227,182	¥24,043	¥251,225
Cumulative effect of changes in accounting policies	—	—	—	(16,026)	—	—	—	—	—	(16,026)	(180)	(16,206)
Restated balance	—	47,586	46,734	86,605	44,768	20	3,205	(10,614)	(7,148)	211,156	23,863	235,019
Net income for the year	—	—	—	27,978	—	—	—	—	—	27,978	—	27,978
Change of scope of consolidation	—	—	—	675	—	—	—	—	—	675	—	675
Cash dividends	—	—	—	(5,715)	—	—	—	—	—	(5,715)	—	(5,715)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(37)	(37)	—	(37)
Sale of treasury stock	—	—	1	—	—	—	—	—	1	2	—	2
Net change in the year	—	—	—	—	24,760	(533)	7,775	24,279	—	56,281	5,433	61,714
Balance at March 31, 2015	746,484	¥47,586	¥46,735	¥109,543	¥69,528	¥(513)	¥10,980	¥ 13,665	¥(7,184)	¥290,340	¥29,296	¥319,636

	Thousands of U.S. dollars (Note 3)											
Balance at March 31, 2014	\$396,551	\$389,457	\$ 855,264	\$373,073	\$ 168	\$26,689	\$(88,458)	\$(59,567)	\$1,893,177	\$200,366	\$2,093,543	
Cumulative effect of changes in accounting policies	—	—	(133,554)	—	—	—	—	—	(133,554)	(1,497)	(135,051)	
Restated balance	396,551	389,457	721,710	373,073	168	26,689	(88,458)	(59,567)	1,759,623	198,869	1,958,492	
Net income for the year	—	—	233,151	—	—	—	—	—	233,151	—	233,151	
Change of scope of consolidation	—	—	5,631	—	—	—	—	—	5,631	—	5,631	
Cash dividends	—	—	(47,631)	—	—	—	—	—	(47,631)	—	(47,631)	
Purchase of treasury stock	—	—	—	—	—	—	—	(311)	(311)	—	(311)	
Sale of treasury stock	—	7	—	—	—	—	—	5	12	—	12	
Net change in the year	—	—	—	206,335	(4,448)	64,802	202,335	—	469,024	45,268	514,292	
Balance at March 31, 2015	\$396,551	\$389,464	\$ 912,861	\$579,408	\$(4,280)	\$91,491	\$113,877	\$(59,873)	\$2,419,499	\$244,137	\$2,663,636	

The accompanying Notes to the Consolidated Financial Statements are an integral part of these statements.