

Consolidated Statements of Changes in Net Assets

Years ended March 31, 2016 and 2015

	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	Non-controlling interests	Total net assets
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
Profit attributable to owners of parent	—	—	—	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)
Sales of treasury stock	—	—	1	—	—	—	—	—	1	2	—	2
Net changes of items other than shareholders' equity	—	—	—	—	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
Cumulative effect of changes in accounting policies	—	—	—	—	—	—	—	—	—	—	—	—
Restated balance	—	47,586	46,735	109,543	69,528	(513)	10,980	13,665	(7,184)	290,340	29,296	319,636
Profit attributable to owners of parent	—	—	—	30,644	—	—	—	—	—	30,644	—	30,644
Change of scope of consolidation	—	—	—	(932)	—	—	—	—	—	(932)	—	(932)
Cash dividends	—	—	—	(7,144)	—	—	—	—	—	(7,144)	—	(7,144)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(28)	(28)	—	(28)
Sales of treasury stock	—	—	1	—	—	—	—	—	0	1	—	1
Net changes of items other than shareholders' equity	—	—	—	—	(39,274)	(619)	(7,603)	(34,986)	—	(82,482)	1,285	(81,197)
Balance at March 31, 2016	746,484	¥47,586	¥46,736	¥132,111	¥30,254	¥(1,132)	¥ 3,377	¥(21,321)	¥(7,212)	¥230,399	¥30,581	¥260,980

Thousands of U.S. dollars (Note 3)												
Balance at March 31, 2015	\$424,876	\$417,283	\$ 978,065	\$620,794	\$ (4,586)	\$98,026	\$ 122,011	\$(64,149)	\$2,592,320	\$261,576	\$2,853,896	
Cumulative effect of changes in accounting policies	—	—	—	—	—	—	—	—	—	—	—	
Restated balance	424,876	417,283	978,065	620,794	(4,586)	98,026	122,011	(64,149)	2,592,320	261,576	2,853,896	
Profit attributable to owners of parent	—	—	273,611	—	—	—	—	—	273,611	—	273,611	
Change of scope of consolidation	—	—	(8,319)	—	—	—	—	—	(8,319)	—	(8,319)	
Cash dividends	—	—	(63,788)	—	—	—	—	—	(63,788)	—	(63,788)	
Purchase of treasury stock	—	—	—	—	—	—	—	(257)	(257)	—	(257)	
Sales of treasury stock	—	7	—	—	—	—	—	7	14	—	14	
Net changes of items other than shareholders' equity	—	—	—	(350,668)	(5,524)	(67,873)	(312,381)	—	(736,446)	11,471	(724,975)	
Balance at March 31, 2016	\$424,876	\$417,290	\$1,179,569	\$270,126	\$(10,110)	\$30,153	\$(190,370)	\$(64,399)	\$2,057,135	\$273,047	\$2,330,182	

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