

# Consolidated Statements of Changes in Net Assets

Years ended March 31, 2022 and 2021

	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, 2020	149,296	¥47,586	¥45,949	¥241,305	¥44,606	¥(231)	¥ (3,544)	¥(2,724)	¥(7,327)	¥365,620	¥40,382	¥406,002
Cumulative effect of changes in accounting policies	—	—	—	—	—	—	—	—	—	—	—	—
Restated balance	—	47,586	45,949	241,305	44,606	(231)	(3,544)	(2,724)	(7,327)	365,620	40,382	406,002
Net income attributable to owners of parent	—	—	—	41,926	—	—	—	—	—	41,926	—	41,926
Change of scope of consolidation	—	—	—	(33)	—	—	—	—	—	(33)	—	(33)
Cash dividends	—	—	—	(11,426)	—	—	—	—	—	(11,426)	—	(11,426)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(13)	(13)	—	(13)
Sales of treasury stock	—	—	1	—	—	—	—	—	0	1	—	1
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	53	—	—	—	—	—	—	53	—	53
Net changes of items other than shareholders' equity	—	—	—	—	11,155	553	5,086	4,075	—	20,869	3,875	24,744
Balance at March 31, 2021	149,296	¥47,586	¥46,003	¥271,772	¥55,761	¥ 322	¥ 1,542	¥ 1,351	¥(7,340)	¥416,997	¥44,257	¥461,254
Cumulative effect of changes in accounting policies	—	—	—	1,708	—	—	—	—	—	1,708	—	1,708
Restated balance	—	47,586	46,003	273,480	55,761	322	1,542	1,351	(7,340)	418,705	44,257	462,962
Net income attributable to owners of parent	—	—	—	58,660	—	—	—	—	—	58,660	—	58,660
Change of scope of consolidation	—	—	—	—	—	—	—	—	—	—	—	—
Cash dividends	—	—	—	(12,855)	—	—	—	—	—	(12,855)	—	(12,855)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(19)	(19)	—	(19)
Sales of treasury stock	—	—	0	—	—	—	—	—	0	0	—	0
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	(48)	—	—	—	—	—	—	(48)	—	(48)
Net changes of items other than shareholders' equity	—	—	—	—	(4,112)	185	12,628	(244)	—	8,457	6,572	15,029
<b>Balance at March 31, 2022</b>	<b>149,296</b>	<b>¥47,586</b>	<b>¥45,955</b>	<b>¥319,285</b>	<b>¥51,649</b>	<b>¥ 507</b>	<b>¥ 14,170</b>	<b>¥ 1,107</b>	<b>¥(7,359)</b>	<b>¥472,900</b>	<b>¥50,829</b>	<b>¥523,729</b>
		Thousands of U.S. dollars (Note 3)										
Balance at March 31, 2021	149,296	\$390,050	\$377,080	\$2,227,642	\$457,062	\$2,643	\$ 12,620	\$11,080	\$(60,169)	\$3,418,008	\$362,768	\$3,780,776
Cumulative effect of changes in accounting policies	—	—	—	14,004	—	—	—	—	—	14,004	—	14,004
Restated balance	—	390,050	377,080	2,241,646	457,062	2,643	12,620	11,080	(60,169)	3,432,012	362,768	3,794,780
Net income attributable to owners of parent	—	—	—	480,823	—	—	—	—	—	480,823	—	480,823
Change of scope of consolidation	—	—	—	—	—	—	—	—	—	—	—	—
Cash dividends	—	—	—	(105,373)	—	—	—	—	—	(105,373)	—	(105,373)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(156)	(156)	—	(156)
Sales of treasury stock	—	—	4	—	—	—	—	—	1	5	—	5
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	(403)	—	—	—	—	—	—	(403)	—	(403)
Net changes of items other than shareholders' equity	—	—	—	—	(33,705)	1,516	103,520	(2,004)	—	69,327	53,865	123,192
<b>Balance at March 31, 2022</b>	<b>149,296</b>	<b>\$390,050</b>	<b>\$376,681</b>	<b>\$2,617,096</b>	<b>\$423,357</b>	<b>\$4,159</b>	<b>\$116,140</b>	<b>\$ 9,076</b>	<b>\$(60,324)</b>	<b>\$3,876,235</b>	<b>\$416,633</b>	<b>\$4,292,868</b>

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