

(3) Consolidated Statements of Changes in Net Assets

Year ended March 31, 2024

(Millions of yen)

	Shareholders' Equity				
	Share Capital	Capital surplus	Retained earnings	Treasury shares	Total Shareholders' Equity
BALANCE AT APRIL 1, 2023	47,586	45,953	364,922	△7,370	451,091
Changes during the period					
Dividends of surplus			△17,139		△17,139
Profit attributable to owners of parent			75,353		75,353
Purchase of treasury shares				△26	△26
Disposal of treasury shares		0		0	0
Change by share exchanges					—
Change in scope of consolidation					—
Change in ownership interest of parent due to transactions with non-controlling interests					—
Net changes in items other than shareholders' equity					
Total changes during the period	—	0	58,213	△26	58,186
BALANCE AT MARCH 31, 2024	47,586	45,954	423,135	△7,397	509,278

	Accumulated other comprehensive income					Non-controlling interests	Net assets
	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total Accumulated other comprehensive income		
BALANCE AT APRIL 1, 2023	45,550	241	22,222	△2,013	66,000	54,976	572,068
Changes during the period							
Dividends of surplus					—		△17,139
Profit attributable to owners of parent					—		75,353
Purchase of treasury shares					—		△26
Disposal of treasury shares					—		0
Change by share exchanges					—		—
Change in scope of consolidation					—		—
Change in ownership interest of parent due to transactions with non-controlling interests					—		—
Net changes in items other than shareholders' equity	9,167	△277	15,550	2,796	27,236	3,979	31,216
Total changes during the period	9,167	△277	15,550	2,796	27,236	3,979	89,403
BALANCE AT MARCH 31, 2024	54,717	△35	37,772	782	93,237	58,956	661,472

Year ended March 31, 2025

(Millions of yen)

	Shareholders' Equity				
	Share Capital	Capital surplus	Retained earnings	Treasury shares	Total Shareholders' Equity
BALANCE AT APRIL 1, 2024	47,586	45,954	423,135	△7,397	509,278
Changes during the period					
Dividends of surplus			△21,424		△21,424
Profit attributable to owners of parent			92,239		92,239
Purchase of treasury shares				△2,340	△2,340
Disposal of treasury shares		2,077		262	2,340
Change by share exchanges		33,168		5,201	38,370
Change in scope of consolidation			△64		△64
Change in ownership interest of parent due to transactions with non-controlling interests		△16,627			△16,627
Net changes in items other than shareholders' equity					
Total changes during the period	—	18,619	70,750	3,123	92,492
BALANCE AT MARCH 31, 2025	47,586	64,573	493,885	△4,273	601,771

	Accumulated other comprehensive income					Non-controlling interests	Net assets
	Valuation difference on available-for sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total Accumulated other comprehensive income		
BALANCE AT APRIL 1, 2024	54,717	△35	37,772	782	93,237	58,956	661,472
Changes during the period							
Dividends of surplus					—		△21,424
Profit attributable to owners of parent					—		92,239
Purchase of treasury shares					—		△2,340
Disposal of treasury shares					—		2,340
Change by share exchanges					—		38,370
Change in scope of consolidation					—		△64
Change in ownership interest of parent due to transactions with non-controlling interests					—		△16,627
Net changes in items other than shareholders' equity	△5,398	32	2,273	△148	△3,241	△20,065	△23,306
Total changes during the period	△5,398	32	2,273	△148	△3,241	△20,065	69,186
BALANCE AT MARCH 31, 2025	49,318	△2	40,046	633	89,995	38,891	730,658