

### (3) Consolidated Statements of Changes in Net Assets

Year ended March 31, 2025

(Millions of yen)

	Shareholders' Equity				
	Share Capital	Capital surplus	Retained earnings	Treasury shares	Total Shareholders' Equity
<b>BALANCE AT APRIL 1, 2024</b>	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
<b>BALANCE AT MARCH 31, 2025</b>	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		
<b>BALANCE AT APRIL 1, 2024</b>	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
<b>BALANCE AT MARCH 31, 2025</b>	49,318	(2)	40,046	633	89,995	38,891	730,658

Year ended March 31, 2026

(Millions of yen)

	Shareholders' Equity				
	Share Capital	Capital surplus	Retained earnings	Treasury shares	Total Shareholders' Equity
<b>BALANCE AT APRIL 1, 2025</b>	47,586	64,573	493,885	(4,273)	601,771
Changes during the period					
Dividends of surplus			(25,980)		(25,980)
Profit attributable to owners of parent			98,030		98,030
Purchase of treasury shares				(33)	(33)
Disposal of treasury shares		1		607	608
Change by share exchanges					—
Change in scope of consolidation					—
Change in ownership interest of parent due to transactions with non-controlling interests		(790)			(790)
Net changes in items other than shareholders' equity					
Total changes during the period	—	(788)	72,050	573	71,834
<b>BALANCE AT MARCH 31, 2026</b>	47,586	63,784	565,936	(3,700)	673,606

	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		
<b>BALANCE AT APRIL 1, 2025</b>	49,318	(2)	40,046	633	89,995	38,891	730,658
Changes during the period							
Dividends of surplus					—		(25,980)
Profit attributable to owners of parent					—		98,030
Purchase of treasury shares					—		(33)
Disposal of treasury shares					—		608
Change by share exchanges					—		—
Change in scope of consolidation					—		—
Change in ownership interest of parent due to transactions with non-controlling interests					—		(790)
Net changes in items other than shareholders' equity	7,712	792	14,690	13,363	36,559	3,883	40,443
Total changes during the period	7,712	792	14,690	13,363	36,559	3,883	112,278
<b>BALANCE AT MARCH 31, 2026</b>	57,031	789	54,737	13,997	126,555	42,775	842,936