

Consolidated Statements of Changes in Net Assets

Years ended March 31, 2024 and 2023

	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, 2022	149,296	¥47,586	¥45,955	¥319,285	¥51,649	¥507	¥14,170	¥ 1,107	¥(7,359)	¥472,900	¥50,829	¥523,729
Profit attributable to owners of parent	—	—	—	61,348	—	—	—	—	—	61,348	—	61,348
Cash dividends	—	—	—	(15,711)	—	—	—	—	—	(15,711)	—	(15,711)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(11)	(11)	—	(11)
Sales of treasury stock	—	—	0	—	—	—	—	—	0	0	—	0
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	(2)	—	—	—	—	—	—	(2)	—	(2)
Net changes of items other than shareholders' equity	—	—	—	—	(6,099)	(266)	8,053	(3,120)	—	(1,432)	4,147	2,715
Balance at March 31, 2023	149,296	¥47,586	¥45,953	¥364,922	¥45,550	¥241	¥22,223	¥(2,013)	¥(7,370)	¥517,092	¥54,976	¥572,068
Profit attributable to owners of parent	—	—	—	75,353	—	—	—	—	—	75,353	—	75,353
Cash dividends	—	—	—	(17,140)	—	—	—	—	—	(17,140)	—	(17,140)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(27)	(27)	—	(27)
Sales of treasury stock	—	—	1	—	—	—	—	—	0	1	—	1
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	—	—	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity	—	—	—	—	9,167	(276)	15,551	2,795	—	27,237	3,980	31,217
Balance at March 31, 2024	149,296	¥47,586	¥45,954	¥423,135	¥54,717	¥ (35)	¥37,774	¥ 782	¥(7,397)	¥602,516	¥58,956	¥661,472

Thousands of U.S. dollars (Note 3)												
Balance at March 31, 2023	149,296	\$315,140	\$304,330	\$2,416,703	\$301,656	\$ 1,601	\$147,166	\$ (13,337)	\$ (48,811)	\$3,424,448	\$364,085	\$3,788,533
Profit attributable to owners of parent	—	—	—	499,030	—	—	—	—	—	499,030	—	499,030
Cash dividends	—	—	—	(113,510)	—	—	—	—	—	(113,510)	—	(113,510)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(177)	(177)	—	(177)
Sales of treasury stock	—	—	2	—	—	—	—	—	—	2	—	2
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	—	—	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity	—	—	—	—	60,709	(1,835)	102,985	18,518	—	180,377	26,357	206,734
Balance at March 31, 2024	149,296	\$315,140	\$304,332	\$2,802,223	\$362,365	\$ (234)	\$250,151	\$ 5,181	\$ (48,988)	\$3,990,170	\$390,442	\$4,380,612

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