

Consolidated Statements of Changes in Net Assets

Years ended March 31, 2013 and 2012

| | 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 | Treasury stock | Total | Minority interests in consolidated subsidiaries | Total net assets |
| Balance at March 31, 2011 | 746,484 | ¥47,586 | ¥46,734 | ¥54,378 | ¥19,895 | ¥ 4 | ¥(6,136) | ¥(7,106) | ¥155,355 | ¥19,580 | ¥174,935 |
| Net income for the year | — | — | — | 11,801 | — | — | — | — | 11,801 | — | 11,801 |
| Change of scope of consolidation | — | — | — | 117 | — | — | — | — | 117 | — | 117 |
| Cash dividends | — | — | — | (2,858) | — | — | — | — | (2,858) | — | (2,858) |
| Purchase of treasury stock | — | — | — | — | — | — | — | (5) | (5) | — | (5) |
| Sale of treasury stock | — | — | (0) | — | — | — | — | 0 | 0 | — | 0 |
| Net change in the year | — | — | — | — | (1,047) | (85) | 299 | — | (833) | 60 | (773) |
| Balance at March 31, 2012 | 746,484 | ¥47,586 | ¥46,734 | ¥63,438 | ¥18,848 | ¥(81) | ¥(5,838) | ¥(7,110) | ¥163,577 | ¥19,640 | ¥183,217 |
| Net income for the year | — | — | — | 26,368 | — | — | — | — | 26,368 | — | 26,368 |
| Change of scope of equity method | — | — | — | 672 | — | — | — | — | 672 | — | 672 |
| Cash dividends | — | — | — | (2,858) | — | — | — | — | (2,858) | — | (2,858) |
| Purchase of treasury stock | — | — | — | — | — | — | — | (5) | (5) | — | (5) |
| Sale of treasury stock | — | — | (0) | — | — | — | — | 0 | 0 | — | 0 |
| Net change in the year | — | — | — | — | 1,535 | (2) | 5,285 | — | 6,818 | 1,460 | 8,278 |
| Balance at March 31, 2013 | 746,484 | ¥47,586 | ¥46,734 | ¥87,620 | ¥20,383 | ¥(83) | ¥ (553) | ¥(7,115) | ¥194,572 | ¥21,100 | ¥215,672 |

| | Thousands of U.S. dollars (Note 3) | | | | | | | | | |
|----------------------------------|------------------------------------|------------------|------------------|------------------|----------------|-------------------|-------------------|--------------------|------------------|--------------------|
| Balance at March 31, 2012 | \$506,235 | \$497,173 | \$674,879 | \$200,513 | \$(869) | \$(62,108) | \$(75,648) | \$1,740,175 | \$208,944 | \$1,949,119 |
| Net income for the year | — | — | 280,512 | — | — | — | — | 280,512 | — | 280,512 |
| Change of scope of equity method | — | — | 7,149 | — | — | — | — | 7,149 | — | 7,149 |
| Cash dividends | — | — | (30,408) | — | — | — | — | (30,408) | — | (30,408) |
| Purchase of treasury stock | — | — | — | — | — | — | — | (61) | — | (61) |
| Sale of treasury stock | — | (1) | — | — | — | — | — | 7 | 6 | 6 |
| Net change in the year | — | — | — | 16,329 | (20) | 56,238 | — | 72,547 | 15,528 | 88,075 |
| Balance at March 31, 2013 | \$506,235 | \$497,172 | \$932,132 | \$216,842 | \$(889) | \$ (5,870) | \$(75,702) | \$2,069,920 | \$224,472 | \$2,294,392 |

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