

# Consolidated Statements of Changes in Net Assets

Years ended March 31, 2021 and 2020

	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, 2019	149,296	¥47,586	¥46,067	¥223,940	¥43,974	¥(280)	¥ 368	¥(1,417)	¥(7,316)	¥352,922	¥39,139	¥392,061
Net income attributable to owners of parent	—	—	—	28,793	—	—	—	—	—	28,793	—	28,793
Change of scope of consolidation	—	—	—	—	—	—	—	—	—	—	—	—
Cash dividends	—	—	—	(11,428)	—	—	—	—	—	(11,428)	—	(11,428)
Purchase of treasury stock	—	—	—	—	—	—	—	—	(11)	(11)	—	(11)
Sales of treasury stock	—	—	1	—	—	—	—	—	0	1	—	1
Capital increase of consolidated subsidiaries	—	—	—	—	—	—	—	—	—	—	—	—
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	(119)	—	—	—	—	—	—	(119)	—	(119)
Net changes of items other than shareholders' equity	—	—	—	—	632	49	(3,912)	(1,307)	—	(4,538)	1,243	(3,295)
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
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
Capital increase of consolidated subsidiaries	—	—	53	—	—	—	—	—	—	53	—	53
Change in treasury shares of parent arising from transactions with non-controlling shareholders	—	—	—	—	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity	—	—	—	—	11,155	553	5,086	4,075	—	20,869	3,875	24,744
<b>Balance at March 31, 2021</b>	<b>149,296</b>	<b>¥47,586</b>	<b>¥46,003</b>	<b>¥271,772</b>	<b>¥55,761</b>	<b>¥ 322</b>	<b>¥ 1,542</b>	<b>¥1,351</b>	<b>¥(7,340)</b>	<b>¥416,997</b>	<b>¥44,257</b>	<b>¥461,254</b>
		Thousands of U.S. dollars (Note 3)										
Balance at March 31, 2020		\$432,601	\$417,722	\$2,193,690	\$405,518	\$ (2,103)	\$ (32,230)	\$ (24,769)	\$ (66,613)	\$3,323,816	\$367,115	\$3,690,931
Net income attributable to owners of parent		—	—	381,154	—	—	—	—	—	381,154	—	381,154
Change of scope of consolidation		—	—	(301)	—	—	—	—	—	(301)	—	(301)
Cash dividends		—	—	(103,886)	—	—	—	—	—	(103,886)	—	(103,886)
Purchase of treasury stock		—	—	—	—	—	—	—	(125)	(125)	—	(125)
Sales of treasury stock		—	10	—	—	—	—	—	5	15	—	15
Capital increase of consolidated subsidiaries		—	484	—	—	—	—	—	—	484	—	484
Change in treasury shares of parent arising from transactions with non-controlling shareholders		—	—	—	—	—	—	—	—	—	—	—
Net changes of items other than shareholders' equity		—	—	—	101,405	5,034	46,227	37,058	—	189,724	35,228	224,952
<b>Balance at March 31, 2021</b>		<b>\$432,601</b>	<b>\$418,216</b>	<b>\$2,470,657</b>	<b>\$506,923</b>	<b>\$ 2,931</b>	<b>\$ 13,997</b>	<b>\$ 12,289</b>	<b>\$ (66,733)</b>	<b>\$3,790,881</b>	<b>\$402,343</b>	<b>\$4,193,224</b>

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