

## Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2017 and 2016

(For the Year Ended March 31, 2017)

(Millions of Yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total Shareholders' equity
Balance at the end of previous period	¥12,290	¥14,540	¥47,287	¥(1,663)	¥72,454
Change of items during the period					
Dividends from surplus (Note 8)	-	-	(1,495)	-	(1,495)
Profit attributable to owners of parent for the period	-	-	4,451	-	4,451
Acquisition of treasury stock	-	-	-	(2)	(2)
Change in equity attributable to parent arising from transactions with non-controlling shareholders	-	-	-	-	-
Change in scope of consolidation	-	-	-	-	-
Items other than changes in shareholders' equity	-	-	-	-	-
Total change of items during the period	-	-	2,956	(2)	2,954
Balance at the end of current period	¥12,290	¥14,540	¥50,243	¥(1,665)	¥75,408

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustments	Retirement benefits liability adjustments (Note 4, 14)	Total accumulated other comprehensive income		
Balance at the end of previous period	¥2,854	¥(358)	¥(487)	¥2,009	¥147	¥74,610
Change of items during the period						
Dividends from surplus (Note 8)	-	-	-	-	-	(1,495)
Profit attributable to owners of parent for the period	-	-	-	-	-	4,451
Acquisition of treasury stock	-	-	-	-	-	(2)
Change in equity attributable to parent arising from transactions with non-controlling shareholders	-	-	-	-	-	-
Change in scope of consolidation	-	-	-	-	-	-
Items other than changes in shareholders' equity	419	(89)	(44)	286	18	304
Total change of items during the period	419	(89)	(44)	286	18	3,258
Balance at the end of current period	¥3,273	¥(447)	¥(531)	¥2,295	¥165	¥77,868

## Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2017 and 2016

(For the Year Ended March 31, 2017)

(Thousands of U.S. dollars)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total Shareholders' equity
Balance at the end of previous period	\$109,539	\$129,594	\$421,445	\$(14,825)	\$645,753
Change of items during the period					
Dividends from surplus (Note 8)	-	-	(13,321)	-	(13,321)
Profit attributable to owners of parent for the period	-	-	39,677	-	39,677
Acquisition of treasury stock	-	-	-	(16)	(16)
Change in equity attributable to parent arising from transactions with non-controlling shareholders	-	-	-	-	-
Change in scope of consolidation	-	-	-	-	-
Items other than changes in shareholders' equity	-	-	-	-	-
Total change of items during the period	-	-	26,356	(16)	26,340
Balance at the end of current period	\$109,539	\$129,594	\$447,801	\$(14,841)	\$672,093

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustments	Retirement benefits liability adjustments (Note 4,14)	Total accumulated other comprehensive income		
Balance at the end of previous period	\$25,432	\$(3,187)	\$(4,338)	\$17,907	\$1,312	\$664,972
Change of items during the period						
Dividends from surplus (Note 8)	-	-	-	-	-	(13,321)
Profit attributable to owners of parent for the period	-	-	-	-	-	39,677
Acquisition of treasury stock	-	-	-	-	-	(16)
Change in equity attributable to parent arising from transactions with non-controlling shareholders	-	-	-	-	-	-
Change in scope of consolidation	-	-	-	-	-	-
Items other than changes in shareholders' equity	3,739	(795)	(392)	2,552	159	2,710
Total change of items during the period	3,739	(795)	(392)	2,552	159	29,050
Balance at the end of current period	\$29,171	\$(3,982)	\$(4,731)	\$20,458	\$1,471	\$694,022

## Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2017 and 2016

(For the Year Ended March 31, 2016)

(Millions of Yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total Shareholders' equity
Balance at the end of previous period	¥12,290	¥14,536	¥44,591	¥(1,626)	¥69,791
Change of items during the period					
Dividends from surplus (Note 8)	-	-	(2,200)	-	(2,200)
Profit attributable to owners of parent for the period	-	-	4,907	-	4,907
Acquisition of treasury stock	-	-	-	(37)	(37)
Change in equity attributable to parent arising from transactions with non-controlling shareholders	-	4	-	-	4
Change in scope of consolidation	-	-	(11)	-	(11)
Items other than changes in shareholders' equity	-	-	-	-	-
Total change of items during the period	-	4	2,696	(37)	2,663
Balance at the end of current period	¥12,290	¥14,540	¥47,287	¥(1,663)	¥72,454

	Accumulated other comprehensive income				Non-controlling interests	Total net assets
	Valuation difference on available-for-sale securities	Foreign currency translation adjustments	Retirement benefits liability adjustments (Note 4,14)	Total accumulated other comprehensive income		
Balance at the end of previous period	¥2,467	¥(456)	¥(225)	¥1,786	¥133	¥71,710
Change of items during the period						
Dividends from surplus (Note 8)	-	-	-	-	-	(2,200)
Profit attributable to owners of parent for the period	-	-	-	-	-	4,906
Acquisition of treasury stock	-	-	-	-	-	(37)
Change in equity attributable to parent arising from transactions with non-controlling shareholders	-	-	-	-	(12)	(8)
Change in scope of consolidation	-	-	-	-	-	(11)
Items other than changes in shareholders' equity	387	98	(262)	223	27	250
Total change of items during the period	387	98	(262)	223	14	2,900
Balance at the end of current period	¥2,854	¥(358)	¥(487)	¥2,009	¥147	¥74,610

See accompanying notes to consolidated financial statements.