

Consolidated Statements of Changes in Net Assets

Years ended March 31, 2016, 2015 and 2014

Millions of yen

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at April 1, 2013	¥68,259	¥94,757	¥40,925	¥(9,522)	¥194,419
Changes during the period					
Cash dividend from retained earnings	—	—	(2,613)	—	(2,613)
Net income attributable to owners of the parent	—	—	20,878	—	20,878
Purchase of treasury stock	—	—	—	(262)	(262)
Disposal of treasury stock	—	118	—	279	397
Changes (net) in non-shareholders' equity items	—	—	—	—	—
Total changes during the period	—	118	18,265	17	18,400
Balance at March 31, 2014	¥68,259	¥94,875	¥59,190	¥(9,505)	¥212,819

	Accumulated other comprehensive income								Total net assets
	Differences on revaluation of available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Unfunded retirement benefit obligations of foreign subsidiaries	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Subscription right to shares	Non-controlling interests	
Balance at April 1, 2013	¥1,089	¥(6)	¥(61,643)	¥(2,532)	¥ —	¥(63,092)	¥ 52	¥6,479	¥137,858
Changes during the period									
Cash dividend from retained earnings	—	—	—	—	—	—	—	—	(2,613)
Net income attributable to owners of the parent	—	—	—	—	—	—	—	—	20,878
Purchase of treasury stock	—	—	—	—	—	—	—	—	(262)
Disposal of treasury stock	—	—	—	—	—	—	—	—	397
Changes (net) in non-shareholders' equity items	65	(1)	9,277	2,532	(3,737)	8,136	65	(996)	7,205
Total changes during the period	65	(1)	9,277	2,532	(3,737)	8,136	65	(996)	25,605
Balance at March 31, 2014	¥1,154	¥(7)	¥(52,366)	¥ —	¥(3,737)	¥(54,956)	¥117	¥5,483	¥163,463

Millions of yen

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at April 1, 2014	¥68,259	¥94,875	¥59,190	¥(9,505)	¥212,819
Cumulative effects of changes in accounting policies	—	—	(237)	—	(237)
Restated balance at April 1, 2014	68,259	94,875	58,953	(9,505)	212,582
Changes during the period					
Cash dividend from retained earnings	—	—	(4,109)	—	(4,109)
Net income attributable to owners of the parent	—	—	39,887	—	39,887
Purchase of treasury stock	—	—	—	(22)	(22)
Disposal of treasury stock	—	363	—	120	483
Changes (net) in non-shareholders' equity items	—	—	—	—	—
Total changes during the period	—	363	35,778	98	36,239
Balance at March 31, 2015	¥68,259	¥95,238	¥94,731	¥(9,407)	¥248,821

	Accumulated other comprehensive income								Total net assets
	Differences on revaluation of available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Subscription right to shares	Non-controlling interests		
Balance at April 1, 2014	¥1,154	¥(7)	¥(52,366)	¥(3,737)	¥(54,956)	¥117	¥5,483	¥163,463	
Cumulative effects of changes in accounting policies	—	—	—	—	—	—	—	(237)	
Restated balance at April 1, 2014	1,154	(7)	(52,366)	(3,737)	(54,956)	117	5,483	163,226	
Changes during the period									
Cash dividend from retained earnings	—	—	—	—	—	—	—	(4,109)	
Net income attributable to owners of the parent	—	—	—	—	—	—	—	39,887	
Purchase of treasury stock	—	—	—	—	—	—	—	(22)	
Disposal of treasury stock	—	—	—	—	—	—	—	483	
Changes (net) in non-shareholders' equity items	523	5	31,221	524	32,273	11	1,930	34,214	
Total changes during the period	523	5	31,221	524	32,273	11	1,930	70,453	
Balance at March 31, 2015	¥1,677	¥(2)	¥(21,145)	¥(3,213)	¥(22,683)	¥128	¥7,413	¥233,679	

Millions of yen

	Shareholders' equity				
	Common stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at April 1, 2015	¥68,259	¥95,238	¥ 94,731	¥(9,407)	¥248,821
Changes during the period					
Cash dividend from retained earnings	—	—	(5,984)	—	(5,984)
Net income attributable to owners of the parent	—	—	36,386	—	36,386
Purchase of treasury stock	—	—	—	(9)	(9)
Disposal of treasury stock	—	534	—	166	700
Changes (net) in non-shareholders' equity items	—	—	—	—	—
Total changes during the period	—	534	30,402	157	31,093
Balance at March 31, 2016	¥68,259	¥95,772	¥125,133	¥(9,250)	¥279,914

	Accumulated other comprehensive income								Total net assets
	Differences on revaluation of available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Subscription right to shares	Non-controlling interests		
Balance at April 1, 2015	¥ 1,677	¥ (2)	¥(21,145)	¥(3,213)	¥(22,683)	¥128	¥7,413	¥233,679	
Changes during the period									
Cash dividend from retained earnings	—	—	—	—	—	—	—	(5,984)	
Net income attributable to owners of the parent	—	—	—	—	—	—	—	36,386	
Purchase of treasury stock	—	—	—	—	—	—	—	(9)	
Disposal of treasury stock	—	—	—	—	—	—	—	700	
Changes (net) in non-shareholders' equity items	(1,088)	285	(26,245)	602	(26,446)	2	(355)	(26,799)	
Total changes during the period	(1,088)	285	(26,245)	602	(26,446)	2	(355)	4,294	
Balance at March 31, 2016	¥ 589	¥283	¥(47,390)	¥(2,611)	¥(49,129)	¥130	¥7,058	¥237,973	

The accompanying notes to consolidated financial statements are an integral part of these statements.