

(3) Consolidated statement of changes in net assets  
 Previous fiscal year (from April 1, 2013 to March 31, 2014)

(Unit: Millions of yen)

|  | Shareholders' equity |                 |                   |                |                            |
|--|----------------------|-----------------|-------------------|----------------|----------------------------|
|  | Common stock         | Capital surplus | Retained earnings | Treasury stock | Total shareholders' equity |
| Balance as of March 31, 2013                             | 33,239               | 21,328          | 27,998            | (15,848)       | 66,718                     |
| Cumulative impact due to changes in accounting policies  |                      |                 |                   |                | -                          |
| Balance as of March 31, 2013 reflecting the above impact | 33,239               | 21,328          | 27,998            | (15,848)       | 66,718                     |
| Changes of items during the previous fiscal year         |                      |                 |                   |                |                            |
| Cash dividends   |                      |                 | (2,283)           |                | (2,283)                    |
| Net income   |                      |                 | 3,444             |                | 3,444                      |
| Repurchase of treasury stock                             |                      |                 |                   | (2,286)        | (2,286)                    |
| Disposition of treasury stock                            |                      | 0               |                   | 0              | 0                          |
| Net changes of items other than shareholders' equity     |                      |                 |                   |                |                            |
| Total changes of items during the previous fiscal year   | -                    | 0               | 1,161             | (2,286)        | (1,124)                    |
| Balance as of March 31, 2014                             | 33,239               | 21,328          | 29,160            | (18,134)       | 65,593                     |

|  | Accumulated other comprehensive income        |                                    |   |  | Total net assets |
|--|---|------------------------------------|---|--|------------------|
|  | Net unrealized gain on securities, net of tax | Cumulative translation adjustments | Accumulated adjustments for retirement benefits | Total accumulated other comprehensive income |                  |
| Balance as of March 31, 2013                             | 91  | (3,981)                            | -   | (3,889)                                      | 62,828           |
| Cumulative impact due to changes in accounting policies  |   |                                    |   |  | -                |
| Balance as of March 31, 2013 reflecting the above impact | 91  | (3,981)                            | -   | (3,889)                                      | 62,828           |
| Changes of items during the previous fiscal year         |   |                                    |   |  |                  |
| Cash dividends   |   |                                    |   |  | (2,283)          |
| Net income   |   |                                    |   |  | 3,444            |
| Repurchase of treasury stock                             |   |                                    |   |  | (2,286)          |
| Disposition of treasury stock                            |   |                                    |   |  | 0                |
| Net changes of items other than shareholders' equity     | 8   | 2,333                              | (169)   | 2,172  | 2,172            |
| Total changes of items during the previous fiscal year   | 8   | 2,333                              | (169)   | 2,172  | 1,047            |
| Balance as of March 31, 2014                             | 99  | (1,647)                            | (169)   | (1,717)                                      | 63,875           |

Current fiscal year (from April 1, 2014 to March 31, 2015)

(Unit: Millions of yen)

|  | Shareholders' equity |                 |                   |                |                            |
|--|----------------------|-----------------|-------------------|----------------|----------------------------|
|  | Common stock         | Capital surplus | Retained earnings | Treasury stock | Total shareholders' equity |
| Balance as of March 31, 2014                             | 33,239               | 21,328          | 29,160            | (18,134)       | 65,593                     |
| Cumulative impact due to changes in accounting policies  |                      |                 | 273               |                | 273                        |
| Balance as of March 31, 2014 reflecting the above impact | 33,239               | 21,328          | 29,433            | (18,134)       | 65,866                     |
| Changes of items during the current fiscal year          |                      |                 |                   |                |                            |
| Cash dividends   |                      |                 | (2,249)           |                | (2,249)                    |
| Net income   |                      |                 | 6,616             |                | 6,616                      |
| Repurchase of treasury stock                             |                      |                 |                   | (5)            | (5)                        |
| Disposition of treasury stock                            |                      | 0               |                   | 0              | 0                          |
| Net changes of items other than shareholders' equity     |                      |                 |                   |                |                            |
| Total changes of items during the current fiscal year    | —                    | 0               | 4,367             | (5)            | 4,361                      |
| Balance as of March 31, 2015                             | 33,239               | 21,328          | 33,801            | (18,140)       | 70,228                     |

|  | Accumulated other comprehensive income        |                                    |   |  | Total net assets |
|--|---|------------------------------------|---|--|------------------|
|  | Net unrealized gain on securities, net of tax | Cumulative translation adjustments | Accumulated adjustments for retirement benefits | Total accumulated other comprehensive income |                  |
| Balance as of March 31, 2014                             | 99  | (1,647)                            | (169)   | (1,717)                                      | 63,875           |
| Cumulative impact due to changes in accounting policies  |   |                                    |   |  | 273              |
| Balance as of March 31, 2014 reflecting the above impact | 99  | (1,647)                            | (169)   | (1,717)                                      | 64,149           |
| Changes of items during the previous fiscal year         |   |                                    |   |  |                  |
| Cash dividends   |   |                                    |   |  | (2,249)          |
| Net income   |   |                                    |   |  | 6,616            |
| Repurchase of treasury stock                             |   |                                    |   |  | (5)              |
| Disposition of treasury stock                            |   |                                    |   |  | 0                |
| Net changes of items other than shareholders' equity     | 71  | 2,863                              | (114)   | 2,820  | 2,820            |
| Total changes of items during the current fiscal year    | 71  | 2,863                              | (114)   | 2,820  | 7,181            |
| Balance as of March 31, 2015                             | 170   | 1,215                              | (283)   | 1,102  | 71,331           |