

Consolidated Statements of Changes in Net Assets

For the years ended March 31, 2018 and 2017

Million Yen

	Common stock	Capital surplus	Retained earnings	Treasury shares	Net unrealized gain on securities	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total	Non-controlling interests	Total net assets at end of current year
Balance at April 1, 2016	21,526	28,568	14,452	(71)	896	2,527	(5,431)	62,468	395	62,864
Changes of items during year										
Cash dividends paid		(488)						(488)		(488)
Profit (loss) attributable to owners of parent			840					840		840
Purchase of treasury shares				(3)				(3)		(3)
Other					490	(1,568)	1,431	353	6	360
Total changes of items during year	—	(488)	840	(3)	490	(1,568)	1,431	701	6	707
Balance as of March 31, 2017	21,526	28,079	15,292	(75)	1,387	959	(3,999)	63,170	401	63,571
Balance at April 1, 2017	21,526	28,079	15,292	(75)	1,387	959	(3,999)	63,170	401	63,571
Changes of items during year										
Cash dividends paid			(488)					(488)		(488)
Profit (loss) attributable to owners of parent			(16,056)					(16,056)		(16,056)
Purchase of treasury shares				(17)				(17)		(17)
Other					305	523	1,633	2,462	(60)	2,401
Total changes of items during year	—	—	(16,545)	(17)	305	523	1,633	(14,100)	(60)	(14,161)
Balance as of March 31, 2018	21,526	28,079	(1,252)	(92)	1,692	1,483	(2,366)	49,069	341	49,410

Thousand U.S. dollars

	Common stock	Capital surplus	Retained earnings	Treasury shares	Net unrealized gain on securities	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total	Non-controlling interests	Total net assets at end of current year
Balance at April 1, 2017	202,616	264,301	143,944	(707)	13,055	9,033	(37,645)	594,597	3,782	598,380
Changes of items during year										
Cash dividends paid			(4,600)					(4,600)		(4,600)
Profit (loss) attributable to owners of parent			(151,134)					(151,134)		(151,134)
Purchase of treasury shares				(163)				(163)		(163)
Other					2,872	4,927	15,374	23,174	(571)	22,602
Total changes of items during year	—	—	(155,734)	(163)	2,872	4,927	15,374	(132,724)	(571)	(133,296)
Balance as of March 31, 2018	202,616	264,301	(11,790)	(871)	15,928	13,960	(22,271)	461,873	3,210	465,084

Notes:

1. Amounts are rounded off to the nearest 1 million yen.
2. US dollar amounts are calculated based on currency rate of \$1 = ¥106.24.