

(3) Consolidated Statements of Changes in Net Assets

Fiscal year ended March 31, 2017

(Millions of yen)

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of current period	18,675	32,117	144,551	(1,991)	193,352
Cumulative effects of changes in accounting policies			495		495
Balance at the beginning of current period reflected changes in accounting policies	18,675	32,117	145,046	(1,991)	193,848
Changes of items during the period					
Dividends from surplus			(5,780)		(5,780)
Profit attributable to owners of parent			18,330		18,330
Purchase of treasury stock				(28)	(28)
Disposal of treasury stock					—
Change in treasury stock of parent arising from transactions with non-controlling interest shareholders		(632)			(632)
Purchase of shares of consolidated subsidiaries					—
Capital increase of consolidated subsidiaries					—
Net changes of items other than shareholders' equity					
Total changes of items during the period	—	(632)	12,550	(28)	11,889
Balance at the end of current period	18,675	31,485	157,596	(2,019)	205,737

	Valuation difference on available-for-sale securities	Accumulated other comprehensive income				Non-controlling interests	Total net assets
		Revaluation reserve for land	Foreign currency translation adjustment	Remeasurements of defined benefit plans, net of tax	Total valuation and translation adjustments		
Balance at the beginning of current period	6,570	(5,286)	113	(13,309)	(11,912)	24,182	205,622
Cumulative effects of changes in accounting policies							495
Balance at the beginning of current period reflected changes in accounting policies	6,570	(5,286)	113	(13,309)	(11,912)	24,182	206,118
Changes of items during the period							
Dividends from surplus							(5,780)
Profit attributable to owners of parent							18,330
Purchase of treasury stock							(28)
Disposal of treasury stock							—
Change in treasury stock of parent arising from transactions with non-controlling interest shareholders							(632)
Purchase of shares of consolidated subsidiaries							—
Capital increase of consolidated subsidiaries							—
Net changes of items other than shareholders' equity	735	—	(43)	2,105	2,797	1,425	4,222
Total changes of items during the period	735	—	(43)	2,105	2,797	1,425	16,112
Balance at the end of current period	7,306	(5,286)	69	(11,204)	(9,114)	25,607	222,230

	Shareholders' equity				
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity
Balance at the beginning of current period	18,675	31,485	157,596	(2,019)	205,737
Cumulative effects of changes in accounting policies					—
Balance at the beginning of current period reflected changes in accounting policies	18,675	31,485	157,596	(2,019)	205,737
Changes of items during the period					
Dividends from surplus			(5,780)		(5,780)
Profit attributable to owners of parent			19,344		19,344
Purchase of treasury stock				(1)	(1)
Disposal of treasury stock		3,422		952	4,374
Change in treasury stock of parent arising from transactions with non-controlling interest shareholders					—
Purchase of shares of consolidated subsidiaries		(668)			(668)
Capital increase of consolidated subsidiaries		4			4
Net changes of items other than shareholders' equity					
Total changes of items during the period	—	2,758	13,564	950	17,273
Balance at the end of current period	18,675	34,243	171,161	(1,069)	223,010

	Valuation difference on available-for-sale securities	Accumulated other comprehensive income				Non-controlling interests	Total net assets
		Revaluation reserve for land	Foreign currency translation adjustment	Remeasurements of defined benefit plans, net of tax	Total valuation and translation adjustments		
Balance at the beginning of current period	7,306	(5,286)	69	(11,204)	(9,114)	25,607	222,230
Cumulative effects of changes in accounting policies							—
Balance at the beginning of current period reflected changes in accounting policies	7,306	(5,286)	69	(11,204)	(9,114)	25,607	222,230
Changes of items during the period							
Dividends from surplus							(5,780)
Profit attributable to owners of parent							19,344
Purchase of treasury stock							(1)
Disposal of treasury stock							4,374
Change in treasury stock of parent arising from transactions with non-controlling interest shareholders							—
Purchase of shares of consolidated subsidiaries							(668)
Capital increase of consolidated subsidiaries							4
Net changes of items other than shareholders' equity	51	—	(64)	4,354	4,341	(2,462)	1,878
Total changes of items during the period	51	—	(64)	4,354	4,341	(2,462)	19,151
Balance at the end of current period	7,358	(5,286)	4	(6,850)	(4,773)	23,144	241,382