

Non-Consolidated Statement of Changes in Net Assets

FY2013

Millions of Japanese Yen

	Shareholders' equity						
	Common stock	Capital surplus			Earned surplus		
		Capital surplus	Other capital surplus	Total capital surplus	Profit reserve	Other retained earnings	
						Contingent reserve	Earned surplus brought forward
Balance at the beginning of the accounting period	14,697	8,771	23	8,794	6,473	52,701	5,608
Changes during the accounting period							
Dividends							-1,232
Contingent reserve						3,800	-3,800
Net Income							5,204
Purchase of treasury stock							
Disposal of treasury stock			-0	-0			
Reversal of land revaluation excess							123
Changes in items other than shareholders' equity, net							
Total changes during the accounting period	-	-	-0	-0	-	3,800	295
Balance at the end of the accounting period	14,697	8,771	22	8,794	6,473	56,501	5,903

Millions of Japanese Yen

	Shareholders' equity			Valuation and translation adjustments			Thousands of Japanese Yen	
	Earned surplus	Common stock held in treasury	Total shareholders' equity	Other securities revaluation excess	Land revaluation excess	Total valuation and translation adjustments	Rights to acquire new shares	Total net assets
	Total earned surplus							
Balance at the beginning of the accounting period	64,783	-79	88,195	8,538	2,982	11,521	—	99,716
Changes during the accounting period								
Dividends	-1,232		-1,232					-1,232
Contingent reserve	—		—					—
Net Income	5,204		5,204					5,204
Purchase of treasury stock		-1	-1					-1
Disposal of treasury stock		0	0					0
Reversal of land revaluation excess	123		123					123
Changes in items other than shareholders' equity, net				6,519	-123	6,395	—	6,395
Total changes during the accounting period	4,095	-1	4,093	6,519	-123	6,395	—	10,489
Balance at the end of the accounting period	68,878	-81	92,289	15,058	2,858	17,917	—	110,206

FY2014

Millions of Japanese Yen

	Shareholders' equity						
	Common stock	Capital surplus			Earned surplus		
		Capital surplus	Other capital surplus	Total capital surplus	Profit reserve	Other retained earnings	
						Contingent reserve	Earned surplus brought forward
Balance at the beginning of the accounting period	14,697	8,771	22	8,794	6,473	56,501	5,903
Changes during the accounting period							
Dividends							-1,040
Contingent reserve						4,300	-4,300
Net Income							6,831
Purchase of treasury stock							
Disposal of treasury stock							
Reversal of land revaluation excess							102
Changes in items other than shareholders' equity, net							
Total changes during the accounting period	—	—	—	—	—	4,300	1,593
Balance at the end of the accounting period	14,697	8,771	22	8,794	6,473	60,801	7,496

Millions of Japanese Yen

	Shareholders' equity			Valuation and translation adjustments			Summary of Japanese Yen	
	Earned surplus	Common stock held in treasury	Total shareholders' equity	Other securities revaluation excess	Land revaluation excess	Total valuation and translation adjustments	Rights to acquire new shares	Total net assets
	Total earned surplus							
Balance at the beginning of the accounting period	68,878	-81	92,289	15,058	2,858	17,917	—	110,206
Changes during the accounting period								
Dividends	-1,040		-1,040					-1,040
Contingent reserve	—		—					—
Net Income	6,831		6,831					6,831
Purchase of treasury stock		-1,625	-1,625					-1,625
Disposal of treasury stock								
Reversal of land revaluation excess	102		102					102
Changes in items other than shareholders' equity, net				-163	-102	-266	29	-236
Total changes during the accounting period	5,893	-1,625	4,268	-163	-102	-266	29	4,031
Balance at the end of the accounting period	74,771	-1,706	96,557	14,894	2,756	17,650	29	114,238

FY2014

Thousands of U.S. Dollars

	Shareholders' equity						
	Common stock	Capital surplus			Earned surplus		
		Capital surplus	Other capital surplus	Total capital surplus	Profit reserve	Other retained earnings	
						Contingent reserve	Earned surplus brought forward
Balance at the beginning of the accounting period	142,800	85,222	214	85,445	62,894	548,980	57,355
Changes during the accounting period							
Dividends							-10,105
Contingent reserve						41,780	-41,780
Net Income							66,372
Purchase of treasury stock							
Disposal of treasury stock							
Reversal of land revaluation excess							991
Changes in items other than shareholders' equity, net							
Total changes during the accounting period	—	—	—	—	—	41,780	15,478
Balance at the end of the accounting period	142,800	85,222	214	85,445	62,894	590,760	72,833

Thousands of U.S. Dollars

	Shareholders' equity			Valuation and translation adjustments			Problems of C.B. Bonar	
	Earned surplus	Common stock held in treasury	Total shareholders' equity	Other securities revaluation excess	Land revaluation excess	Total valuation and translation adjustments	Rights to acquire new shares	Total net assets
	Total earned surplus							
Balance at the beginning of the accounting period	669,238	-787	896,706	146,308	27,769	174,087	—	1,070,793
Changes during the accounting period								
Dividends	-10,105		-10,105					-10,105
Contingent reserve	—		—					—
Net Income	66,372		66,372					66,372
Purchase of treasury stock		-15,789	-15,789					-15,789
Disposal of treasury stock								
Reversal of land revaluation excess	991		991					991
Changes in items other than shareholders' equity, net				-1,584	-991	-2,585	282	-2,293
Total changes during the accounting period	57,258	-15,789	41,469	-1,584	-991	-2,585	282	39,166
Balance at the end of the accounting period	726,496	-16,576	938,175	144,714	26,778	171,492	282	1,109,969