

Consolidated Statements of Changes in Net Assets

Orient Corporation and Subsidiaries

For the years ended March 31, 2017 and 2016

	Millions of yen												
	Shareholders' equity					Accumulated other comprehensive income							
	Capital stock	Capital surplus	Retained earnings	Treasury stock, at cost	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Subscription rights to shares	Non-controlling interests	Total net assets
Balance at April 1, 2015	¥150,013	¥848	¥ 93,938	¥(15)	¥244,784	¥ 691	¥(134)	¥ —	¥4,519	¥5,076	¥80	¥31	¥249,973
Changes in the year from April 1, 2015 to March 31, 2016													
Issuance of new shares - exercise of subscription rights to shares	2	2	—	—	5	—	—	—	—	—	—	—	5
Profit attributable to owners of parent	—	—	24,577	—	24,577	—	—	—	—	—	—	—	24,577
Purchase of treasury stock	—	—	—	(0)	(0)	—	—	—	—	—	—	—	(0)
Disposal of treasury stock	—	—	—	—	—	—	—	—	—	—	—	—	—
Purchase of shares of consolidated subsidiaries	—	9	—	—	9	—	—	—	—	—	—	—	9
Changes in items other than shareholders' equity - net	—	—	—	—	—	(95)	(275)	(60)	(119)	(549)	18	(10)	(541)
Total changes in the year from April 1, 2015 to March 31, 2016	2	11	24,577	(0)	24,592	(95)	(275)	(60)	(119)	(549)	18	(10)	24,050
Balance at March 31, 2016	¥150,015	¥859	¥118,516	¥(15)	¥269,377	¥ 596	¥(410)	¥(60)	¥4,400	¥4,526	¥98	¥21	¥274,023
Changes in the year from April 1, 2016 to March 31, 2017													
Issuance of new shares - exercise of subscription rights to shares	12	12	—	—	24	—	—	—	—	—	—	—	24
Profit attributable to owners of parent	—	—	28,690	—	28,690	—	—	—	—	—	—	—	28,690
Purchase of treasury stock	—	—	—	(0)	(0)	—	—	—	—	—	—	—	(0)
Disposal of treasury stock	—	0	—	0	0	—	—	—	—	—	—	—	0
Purchase of shares of consolidated subsidiaries	—	—	—	—	—	—	—	—	—	—	—	—	—
Changes in items other than shareholders' equity - net	—	—	—	—	—	1,742	137	6	(714)	1,171	(2)	0	1,169
Total changes in the year from April 1, 2016 to March 31, 2017	12	12	28,690	0	28,715	1,742	137	6	(714)	1,171	(2)	0	29,884
Balance at March 31, 2017	¥150,028	¥872	¥147,206	¥(14)	¥298,092	¥2,338	¥(272)	¥(53)	¥3,685	¥5,698	¥96	¥21	¥303,908

	Thousands of U.S. dollars (Note 1)												
	Shareholders' equity					Accumulated other comprehensive income							
	Capital stock	Capital surplus	Retained earnings	Treasury stock, at cost	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred losses on hedges	Foreign currency translation adjustments	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Subscription rights to shares	Non-controlling interests	Total net assets
Balance at March 31, 2016	\$1,337,032	\$7,655	\$1,056,292	\$(133)	\$2,400,864	\$ 5,311	\$(3,654)	\$(534)	\$39,215	\$40,338	\$873	\$187	\$2,442,272
Changes in the year from April 1, 2016 to March 31, 2017													
Issuance of new shares - exercise of subscription rights to shares	106	106	—	—	213	—	—	—	—	—	—	—	213
Profit attributable to owners of parent	—	—	255,704	—	255,704	—	—	—	—	—	—	—	255,704
Purchase of treasury stock	—	—	—	(0)	(0)	—	—	—	—	—	—	—	(0)
Disposal of treasury stock	—	0	—	0	0	—	—	—	—	—	—	—	0
Purchase of shares of consolidated subsidiaries	—	—	—	—	—	—	—	—	—	—	—	—	—
Changes in items other than shareholders' equity - net	—	—	—	—	—	15,525	1,221	53	(6,363)	10,436	(17)	0	10,418
Total changes in the year from April 1, 2016 to March 31, 2017	106	106	255,704	0	255,926	15,525	1,221	53	(6,363)	10,436	(17)	0	266,345
Balance at March 31, 2017	\$1,337,147	\$7,771	\$1,311,996	\$(124)	\$2,656,791	\$20,837	\$(2,424)	\$(472)	\$32,843	\$50,784	\$855	\$187	\$2,708,627

The accompanying notes are an integral part of these statements.