

# Consolidated Statement of Changes in Net Assets

Orient Corporation and Subsidiaries

For the years ended March 31, 2022 and 2021

	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
<b>Balance at April 1, 2020</b>	¥150,051	¥ 904	¥98,826	¥ (268)	¥249,513	¥1,400	¥(143)	¥ 48	¥ 492	¥ 1,797	¥55	¥ 202	¥251,569
Cumulative effects of changes in accounting policies	—	—	(35,790)	—	(35,790)	—	—	—	—	—	—	—	(35,790)
<b>Restated balance at April 1, 2020</b>	150,051	904	63,035	(268)	213,723	1,400	(143)	48	492	1,797	55	202	215,779
Changes in the year from April 1, 2020 to March 31, 2021													
Issuance of new shares - exercise of subscription rights to shares	15	15	—	—	30	—	—	—	—	—	—	—	30
Dividends of surplus	—	—	(6,162)	—	(6,162)	—	—	—	—	—	—	—	(6,162)
Profit attributable to owners of parent	—	—	19,695	—	19,695	—	—	—	—	—	—	—	19,695
Purchase of treasury stock	—	—	—	(16,175)	(16,175)	—	—	—	—	—	—	—	(16,175)
Disposal of treasury stock	—	—	—	46	46	—	—	—	—	—	—	—	46
Retirement of treasury stock	—	(16,022)	—	16,022	—	—	—	—	—	—	—	—	—
Transfer to capital surplus from retained earnings	—	16,022	(16,022)	—	—	—	—	—	—	—	—	—	—
Purchase of shares of consolidated subsidiary	—	4	—	—	4	—	—	—	—	—	—	—	4
Changes in items other than shareholders' equity - net	—	—	—	—	—	349	(123)	140	13,023	13,390	(30)	1,886	15,246
Total changes in the year from April 1, 2020 to March 31, 2021	15	19	(2,488)	(106)	(2,560)	349	(123)	140	13,023	13,390	(30)	1,886	12,685
<b>Balance at March 31, 2021</b>	¥150,067	¥ 924	¥60,546	¥ (375)	¥211,162	¥1,750	¥(266)	¥188	¥13,516	¥15,188	¥25	¥2,088	¥228,464
Changes in the year from April 1, 2021 to March 31, 2022													
Issuance of new shares - exercise of subscription rights to shares	2	2	—	—	4	—	—	—	—	—	—	—	4
Dividends of surplus	—	—	(5,732)	—	(5,732)	—	—	—	—	—	—	—	(5,732)
Profit attributable to owners of parent	—	—	19,476	—	19,476	—	—	—	—	—	—	—	19,476
Purchase of treasury stock	—	—	—	(21,360)	(21,360)	—	—	—	—	—	—	—	(21,360)
Disposal of treasury stock	—	—	—	21	21	—	—	—	—	—	—	—	21
Retirement of treasury stock	—	(21,360)	—	21,360	—	—	—	—	—	—	—	—	—
Transfer to capital surplus from retained earnings	—	21,360	(21,360)	—	—	—	—	—	—	—	—	—	—
Change in scope of equity method	—	—	337	—	337	—	—	—	—	—	—	—	337
Changes in items other than shareholders' equity - net	—	—	—	—	—	104	73	241	(4,997)	(4,577)	(4)	207	(4,373)
Total changes in the year from April 1, 2021 to March 31, 2022	2	2	(7,278)	21	(7,253)	104	73	241	(4,997)	(4,577)	(4)	207	(11,627)
<b>Balance at March 31, 2022</b>	¥150,069	¥ 926	¥53,267	¥ (353)	¥203,909	¥1,854	¥(193)	¥430	¥ 8,519	¥10,610	¥20	¥2,296	¥216,837

	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
<b>Balance at March 31, 2021</b>	\$1,225,937	\$7,548	\$494,616	\$(3,063)	\$1,725,038	\$14,296	\$(2,173)	\$1,535	\$110,415	\$124,074	\$204	\$17,057	\$1,866,383
Changes in the year from April 1, 2021 to March 31, 2022													
Issuance of new shares - exercise of subscription rights to shares	16	16	—	—	32	—	—	—	—	—	—	—	32
Dividends of surplus	—	—	(46,826)	—	(46,826)	—	—	—	—	—	—	—	(46,826)
Profit attributable to owners of parent	—	—	159,104	—	159,104	—	—	—	—	—	—	—	159,104
Purchase of treasury stock	—	—	—	(174,495)	(174,495)	—	—	—	—	—	—	—	(174,495)
Disposal of treasury stock	—	—	—	171	171	—	—	—	—	—	—	—	171
Retirement of treasury stock	—	(174,495)	—	174,495	—	—	—	—	—	—	—	—	—
Transfer to capital surplus from retained earnings	—	174,495	(174,495)	—	—	—	—	—	—	—	—	—	—
Change in scope of equity method	—	—	2,753	—	2,753	—	—	—	—	—	—	—	2,753
Changes in items other than shareholders' equity - net	—	—	—	—	—	849	596	1,968	(40,821)	(37,390)	(32)	1,691	(35,724)
Total changes in the year from April 1, 2021 to March 31, 2022	16	16	(59,455)	171	(59,251)	849	596	1,968	(40,821)	(37,390)	(32)	1,691	(94,984)
<b>Balance at March 31, 2022</b>	\$1,225,953	\$7,564	\$435,152	\$(2,883)	\$1,665,787	\$15,145	\$(1,576)	\$3,512	\$ 69,593	\$ 86,675	\$163	\$18,756	\$1,771,399

The accompanying notes are an integral part of these statements.