Consolidated Statements of Changes in Net Assets
The Kiyo Bank, Ltd. and its consolidated subsidiaries
Years ended March 31, 2024 and 2023

Millions of yen

| | Shareholders' equity | | | | | Accumulated other comprehensive income (loss) | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Common stock | Capital surplus | Retained earnings | Treasury stock | Total shareholders' equity | Net unrealized gains (losses) on available-for-sale securities | Net deferred gains (losses) on hedging instruments | Remeasurements of defined benefit plans | Total accumulated other comprehensive income (loss) | Subscription rights to shares | Non-controlling interests | Total net assets |
| **Balance at April 1, 2022** | ¥ 80,096 | ¥ 1,722 | ¥ 150,926 | ¥ (1,615) | ¥ 231,130 | ¥ 1,787 | ¥ 306 | ¥ 7,811 | ¥ 9,906 | ¥101 | ¥ 1,712 | ¥ 242,850 |
| Cash dividends | - | - | (3,994) | - | (3,994) | - | - | - | - | - | - | (3,994) |
| Profit attributable to owners of parent | - | - | 3,924 | - | 3,924 | - | - | - | - | - | - | 3,924 |
| Transfer from retained earnings to capital surplus | - | 1 | (1) | - | - | - | - | - | - | | | - |
| Purchase of treasury stock | - | - | - | (2,002) | (2,002) | - | - | - | - | - | - | (2,002) |
| Disposal of treasury stock | - | (2) | - | 536 | 534 | - | - | - | - | - | - | 534 |
| Net changes in items other than shareholders' equity | - | - | - | - | - | (13,342) | 141 | (4,356) | (17,557) | (23) | 62 | (17,518) |
| Total changes during the year | - | (0) | (72) | (1,466) | (1,539) | (13,342) | 141 | (4,356) | (17,557) | (23) | 62 | (19,057) |
| **Balance at March 31, 2023** | 80,096 | 1,722 | 150,853 | (3,081) | 229,591 | (11,554) | 448 | 3,455 | (7,650) | 78 | 1,774 | 223,792 |
| **Balance at April 1, 2023** | **80,096** | **1,722** | **150,853** | **(3,081)** | **229,591** | **(11,554)** | **448** | **3,455** | **(7,650)** | **78** | **1,774** | **223,792** |
| Cash dividends | - | - | **(2,956)** | - | **(2,956)** | - | - | - | - | - | - | **(2,956)** |
| Profit attributable to owners of parent | - | - | **15,020** | - | **15,020** | - | - | - | - | - | - | **15,020** |
| Purchase of treasury stock | - | - | - | **(4)** | **(4)** | - | - | - | - | - | - | **(4)** |
| Disposal of treasury stock | - | **0** | - | **455** | **456** | - | - | - | - | - | - | **456** |
| Purchase of shares of consolidated subsidiaries | - | **772** | - | - | **772** | - | - | - | | - | | **772** |
| Net changes in items other than shareholders' equity | - | - | - | - | - | **(1,852)** | **(141)** | **3,835** | **1,842** | - | **(810)** | **1,031** |
| Total changes during the year | - | **772** | **12,064** | **451** | **13,288** | **(1,852)** | **(141)** | **3,835** | **1,842** | - | **(810)** | **14,320** |
| **Balance at March 31, 2024** | **¥ 80,096** | **¥ 2,495** | **¥ 162,918** | **¥ (2,630)** | **¥ 242,879** | **¥ (13,406)** | **¥ 306** | **¥ 7,290** | **¥ (5,808)** | **¥ 78** | **¥ 964** | **¥ 238,113** |

Thousands of U.S. dollars (Note 1)

| | Shareholders' equity | | | | | Accumulated other comprehensive income (loss) | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Common stock | Capital surplus | Retained earnings | Treasury stock | Total shareholders' equity | Net unrealized gains (losses) on available-for-sale securities | Net deferred gains (losses) on hedging instruments | Remeasurements of defined benefit plans | Total accumulated other comprehensive income (loss) | Subscription rights to shares | Non-controlling interests | Total net assets |
| **Balance at April 1, 2023** | **$ 529,000** | **$ 11,373** | **$ 996,321** | **$ (20,348)** | **$ 1,516,352** | **$ (76,309)** | **$ 2,958** | **$ 22,818** | **$ (50,525)** | **$ 515** | **$ 11,716** | **$ 1,478,052** |
| Cash dividends | - | - | **(19,523)** | - | **(19,523)** | - | - | - | - | - | - | **(19,523)** |
| Profit attributable to owners of parent | - | - | **99,200** | - | **99,200** | - | - | - | - | - | - | **99,200** |
| Purchase of treasury stock | - | - | - | **(26)** | **(26)** | - | - | - | - | - | - | **(26)** |
| Disposal of treasury stock | - | **0** | - | **3,005** | **3,011** | - | - | - | - | - | - | **3,011** |
| Purchase of shares of consolidated subsidiaries | - | **5,098** | - | - | **5,098** | - | - | - | - | - | - | **5,098** |
| Net changes in items other than shareholders' equity | - | - | - | - | - | **(12,231)** | **(931)** | **25,328** | **12,165** | - | **(5,349)** | **6,809** |
| Total changes during the year | - | **5,098** | **79,677** | **2,978** | **87,761** | **(12,231)** | **(931)** | **25,328** | **12,165** | - | **(5,349)** | **94,577** |
| **Balance at March 31, 2024** | **$ 529,000** | **$ 16,478** | **$ 1,076,005** | **$ (17,370)** | **$ 1,604,114** | **$ (88,541)** | **$ 2,021** | **$ 48,147** | **$ (38,359)** | **$ 515** | **$ 6,366** | **$ 1,572,637** |

*See accompanying notes.*