

# Consolidated Statement of Financial Position

March 31, 2021 and 2022

	Millions of yen		Thousands of U.S. dollars*
	End of FY2020 as of March 31, 2021	End of FY2021 as of March 31, 2022	End of FY2021 as of March 31, 2022
<b>Assets</b>			
<b>Current assets:</b>			
Cash and cash equivalents	¥ 49,810	¥ 45,689	\$ 373,246
Trade and other receivables	26,184	26,622	217,482
Other financial assets	14	17	139
Inventories	20,043	25,591	209,060
Income taxes receivables	89	105	858
Other current assets	3,672	3,962	32,367
Total current assets	99,815	101,989	833,175
<b>Non-current assets:</b>			
Property, plant and equipment	25,277	28,150	229,965
Goodwill and intangible assets	5,184	8,579	70,084
Investment property	482	255	2,083
Trade and other receivables	355	492	4,019
Investments accounted for using equity method	—	3	25
Other financial assets	1,826	1,378	11,257
Deferred tax assets	6,839	6,379	52,112
Other non-current assets	4,319	6,031	49,269
Total non-current assets	44,285	51,271	418,846
Total assets	144,100	153,261	1,252,030
<b>Liabilities and Equity</b>			
<b>Liabilities</b>			
<b>Current liabilities:</b>			
Trade and other payables	6,671	8,426	68,834
Bonds and borrowings	4,131	1,133	9,256
Other financial liabilities	844	964	7,875
Income taxes payables	2,572	1,901	15,530
Employee benefits	8,007	8,181	66,833
Provisions	396	438	3,578
Other current liabilities	8,596	10,244	83,686
Total current liabilities	31,220	31,290	255,616
<b>Non-current liabilities:</b>			
Trade and other payables	382	414	3,382
Bonds and borrowings	—	2,990	24,426
Other financial liabilities	923	1,489	12,164
Employee benefits	737	783	6,397
Provisions	112	113	923
Deferred tax liabilities	78	326	2,663
Other non-current liabilities	1,190	1,410	11,519
Total non-current liabilities	3,424	7,529	61,506
Total liabilities	34,645	38,819	317,123
<b>Equity:</b>			
Share capital	19,171	19,189	156,760
Capital surplus	28,391	28,432	232,269
Retained earnings	56,402	63,206	516,347
Treasury shares	(1,120)	(6,199)	(50,641)
Other components of equity	6,413	9,566	78,147
Equity attributable to owners of parent	109,258	114,196	932,898
Non-controlling interests	196	246	2,010
Total equity	109,455	114,442	934,907
Total liabilities and equity	¥144,100	¥153,261	\$1,252,030

\* The U.S. dollar amounts in this report represent translations of Japanese yen, for convenience only, at the rate of ¥122.41 to U.S. \$1.00, the approximate exchange rate on March 31, 2022.