## Translation

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# Summary of Consolidated Financial Results for the Six Months Ended September 30, 2024 (Based on Japanese GAAP)

October 30, 2024

Company name: Hokkoku Financial Holdings,Inc.

Stock exchange listing: Tokyo

Stock code: 7381 URL https://www.hfhd.co.jp/

Representative: President & Chief Executive Officer

Representative Director
Shuji Tsuemura

Managing Executive Officer,

Inquiries: General Manager of Corporate Planning Naotaka Terai TEL 076-263-1111

Department

Scheduled date to file Semi-annual Securities Report: November 18, 2024
Scheduled date to commence dividend payments: December 5, 2024

Trading accounts: No
Preparation of supplementary material on financial results: Yes
Holding of financial results meeting: No

(Amounts less than one million yen are rounded down)

1. Consolidated financial results for the six months ended September 30, 2024 (from April 1, 2024 to September 30, 2024)

(1) Consolidated operating results (cumulative)

Percentages indicate year-on-year changes

	Ordinary inco	ome	Ordinary pro	ofit	Profit attributal owners of pa	
	Millions of yen	%	Millions of yen	%	Millions of yen	%
Six months ended September 30, 2024	44,884	(6.5)	8,933	(9.4)	5,659	(17.3)
Six months ended September 30, 2023	48,007	(6.4)	9,862	(51.8)	6,846	(46.9)

	Earnings per share	Diluted earnings per share
	Yen	Yen
Six months ended September 30, 2024	245.56	245.29
Six months ended September 30, 2023	278.69	278.54

(2) Consolidated financial position

(=) Consolidated Illianician position			
	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
As of September 30, 2024	5,955,123	249,974	4.0
As of March 31, 2024	5,758,652	252,954	4.2

#### 2. Cash dividends

		Annual dividends per share				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Fiscal year-end	Total	
	Yen	Yen	Yen	Yen	Yen	
Year ended March 31, 2024	_	55.00	_	55.00	110.00	
Year ending March 31, 2025	_	60.00				
Year ending March 31, 2025 (Forecast)			-	60.00	120.00	

3. Forecast of consolidated financial results for the year ending March 31, 2025 (from April 1, 2024 to March 31, 2025)

Percentages indicate year-on-year changes

	Ordinary profit		Profit attributable to owners of parent		Earnings per share
	Millions of yen	%	Millions of yen	%	Yen
Full year	15,000	3.7	10,000	10.4	437.73

### 4. Notes

(1) Significant changes in the scope of consolidation during the six months ended September 30, 2024: No

(2) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements

Changes in accounting policies due to revisions to accounting standards and other regulations: Changes in accounting policies due to other reasons: No Changes in accounting estimates: No Restatement of prior period financial statements: No

## (3) Number of issued shares (common shares)

Total number of issued shares at the end of the period (including treasury shares)

Total number of issued shares at the end of	the period (merdanig treas	oury snures)	
As of September 30, 2024	23,408,582 shares	As of March 31, 2024	25,208,582 shares
Number of treasury shares at the end of the	period		
As of September 30, 2024	563,736 shares	As of March 31, 2024	2,023,177 shares
Average number of shares during the perio	d (cumulative from the beg	ginning of the fiscal year)	
Six months ended September 30, 2024	23,045,972 shares	Six months ended September 30, 2023	24,568,218 shares

## Semi-annual consolidated financial statements Consolidated balance sheets

Assets         1,576,763         1,6           Call loans and bills bought         166,000         15           Monetary claims bought         3,195           Trading securities         —           Money held in trust         13,532         1           Securities         1,488,459         1,6           Loans and bills discounted         2,418,522         2,4           Foreign exchanges         6,344         6           Lease receivables and investment assets         39,329         4           Other assets         39,046         3           Tangible fixed assets         10,269         3           Intangible fixed assets         10,269         3           Intangible fixed assets         10,269         3           Customers' liabilities for acceptances and guarantees         18,166         1           Customers' liabilities for acceptances and guarantees         4,679,694         4,6           Total assets         5,758,652         5,95           Liabilities         4,679,694         4,6           Call money and bills sold         423,297         50           Cash collateral received for securities lent         318,639         3           Borrowed money         5,396		As of March 31, 2024	As of September 30, 2024
Call loans and bills bought         166,000         15           Monetary claims bought         3,195           Trading securities	Assets	110 01 114401 0 1, 202 1	115 01 50000000000000000000000000000000
Monetary claims bought         3,195           Trading securities         -           Money held in trust         13,532           Securities         1,488,459         1,66           Loans and bills discounted         2,418,522         2,41           Foreign exchanges         6,344         4           Lease receivables and investment assets         39,046         3           Other assets         37,903         4           Tangible fixed assets         10,269         1           Intangible fixed assets         10,269         1           Intangible fixed assets         10,61         1           Customers' liabilities for acceptances and guarantees         18,166         1           Allowance for loan losses         (59,943)         (5           Total assets         5,758,652         5,99           Liabilities         4,679,694         4,66           Deposits         4,679,694         4,66           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396         1           Foreign exchanges         1         1           Borrowed money from trust account         167         167           Other liabili	Cash and due from banks	1,576,763	1,643,242
Trading securities	Call loans and bills bought	166,000	152,000
Money held in trust         13,532         1           Securities         1,488,459         1,68           Loans and bills discounted         2,418,522         2,41           Foreign exchanges         6,344         4           Lease receivables and investment assets         39,339         4           Other assets         39,046         3           Tangible fixed assets         10,269         1           Intangible fixed assets         1,061         1           Customers' liabilities for acceptances and guarantees         18,166         1           Allowance for loan losses         (59,943)         (5           Total assets         5,758,652         5.95           Liabilities         5,758,652         5.95           Deposits         4,679,694         4,66           Call money and bills sold         423,297         55           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396         5           Foreign exchanges         1         1           Borrowed money from trust account         167         1           Other liabilities         32,722         7           Provision for bonuses         697	Monetary claims bought	3,195	3,131
Securities         1,488,459         1,60           Loans and bills discounted         2,418,522         2,41           Foreign exchanges         6,344         4           Lease receivables and investment assets         39,329         4           Other assets         39,046         3           Tangible fixed assets         10,269         1           Intangible fixed assets         1,061         1           Customers' liabilities for acceptances and guarantees         18,166         1           Allowance for loan losses         (59,943)         (6           Total assets         5,758,652         5.95           Liabilities         4,679,694         4,66           Call money and bills sold         423,297         5           Call money and bills sold         423,297         5           Call money and bills sold         23,396         3           Borrowed money         5,396         5           Foreign exchanges         1         6           Borrowed money from trust account         167         6           Other liabilities         32,722         5           Provision for bonuses         697         6           Retirement benefit liability         68	Trading securities	_	6
Loans and bills discounted         2,418,522         2,41           Foreign exchanges         6,344           Lease receivables and investment assets         39,329         4           Other assets         39,046         3           Tangible fixed assets         37,903         4           Intangible fixed assets         10,269         1           Deferred tax assets         1,061         1           Customers liabilities for acceptances and guarantees         18,166         5           Allowance for loan losses         (59,943)         (6           Total assets         5,758,652         5,95           Liabilities         5,758,652         5,96           Deposits         4,679,694         4,6           Call money and bills sold         423,297         5           Call money and bills sold         423,297         5           Cash collateral received for securities lent         318,639         3           Borrowed money         5,396         1           Foreign exchanges         1         1           Borrowed money from trust account         167         6           Other liabilities         32,722         7           Provision for bonuses         697         8 <td>Money held in trust</td> <td>13,532</td> <td>13,557</td>	Money held in trust	13,532	13,557
Foreign exchanges	Securities	1,488,459	1,630,526
Lease receivables and investment assets         39,329         4           Other assets         39,046         3           Tangible fixed assets         10,269         1           Deferred tax assets         10,661         1           Customers' liabilities for acceptances and guarantees         18,166         1           Allowance for loan losses         (59,943)         (6           Total assets         5,758,652         5,95           Liabilities         5,758,652         5,95           Deposits         4,679,694         4,66           Call money and bills sold         423,297         55           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396         1           Foreign exchanges         1         1           Bonds payable         20,000         2           Borrowed money from trust account         167         167           Other liabilities         32,722         7           Provision for bonuses         697         8           Retirement benefit liability         684         9           Provision for management board incentive plan trust         410         10           Provision for loss on interest	Loans and bills discounted	2,418,522	2,410,693
Other assets         39,046         3           Tangible fixed assets         37,903         4           Intangible fixed assets         10,269         5           Deferred tax assets         1,061         1           Customers' liabilities for acceptances and guarantees         18,166         1           Allowance for loan losses         (59,943)         (3           Total assets         5,758,652         5,95           Liabilities         5         5,758,652         5,95           Deposits         4,679,694         4,6           Call money and bills sold         423,297         58           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396         5           Foreign exchanges         1         1           Bonds payable         20,000         2           Borrowed money from trust account         167         167           Other liabilities         32,722         5           Provision for bonuses         697         8           Retirement benefit liability         684         5           Provision for management board incentive plan trust         410         10           Provision for reimbursement o	Foreign exchanges	6,344	6,659
Tangible fixed assets	Lease receivables and investment assets	39,329	41,094
Intangible fixed assets   10,269   1   10,269   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   10,061   1   1   10,061   1   1   1   1   1   1   1   1   1	Other assets	39,046	37,275
Deferred tax assets	Tangible fixed assets	37,903	44,913
Customers' liabilities for acceptances and guarantees       18,166         Allowance for loan losses       (59,943)       (3         Total assets       5,758,652       5,98         Liabilities	Intangible fixed assets	10,269	10,713
Allowance for loan losses	Deferred tax assets	1,061	1,067
Total assets         5,758,652         5,95           Liabilities         Deposits         4,679,694         4,66           Call money and bills sold         423,297         55           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396         5           Foreign exchanges         1         1           Bonds payable         20,000         2           Borrowed money from trust account         167         67           Other liabilities         32,722         7           Provision for bonuses         697         684           Provision for management board incentive plan trust         410         684           Provision for management of deposits         68         68           Provision for loss on interest repayment         0         0           Deferred tax liabilities         4,506         0           Deferred tax liabilities for land revaluation         1,244         4           Acceptances and guarantees         18,166         1           Total liabilities         5,505,697         5,70           Net assets         Share capital         10,000         1           Capital surplus         195,209         15	Customers' liabilities for acceptances and guarantees	18,166	18,427
Liabilities         4,679,694         4,66           Call money and bills sold         423,297         58           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396           Foreign exchanges         1         1           Bonds payable         20,000         2           Borrowed money from trust account         167         167           Other liabilities         32,722         7           Provision for bonuses         697         684           Pertirement benefit liability         684         684           Provision for management board incentive plan trust         410         410           Provision for loss on interest repayment         0         68           Provision for loss on interest repayment         0         68           Provision for loss on interest repayment         1,244         4,506           Deferred tax liabilities for land revaluation         1,244         4,506           Deferred tax liabilities         5,505,697         5,70           Net assets           Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209 <td< td=""><td></td><td>(59,943)</td><td>(58,186)</td></td<>		(59,943)	(58,186)
Deposits         4,679,694         4,66           Call money and bills sold         423,297         58           Cash collateral received for securities lent         318,639         38           Borrowed money         5,396         38           Foreign exchanges         1         20,000         2           Bonds payable         20,000         2           Borrowed money from trust account         167         167           Other liabilities         32,722         5           Provision for bonuses         697         68           Retirement benefit liability         684         68           Provision for management board incentive plan trust         410         410           Provision for reimbursement of deposits         68         68           Provision for loss on interest repayment         0         0           Deferred tax liabilities for land revaluation         1,244         4.506           Deferred tax liabilities for land revaluation         1,244         4.506           Total liabilities         5,505,697         5,76           Net assets         Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209<	Total assets	5,758,652	5,955,123
Call money and bills sold       423,297       58         Cash collateral received for securities lent       318,639       38         Borrowed money       5,396       1         Foreign exchanges       1       1         Bonds payable       20,000       2         Borrowed money from trust account       167       67         Other liabilities       32,722       7         Provision for bonuses       697       697         Retirement benefit liability       684       68         Provision for reimbursement of deposits       68       68         Provision for loss on interest repayment       0       0         Deferred tax liabilities       4,506       0         Deferred tax liabilities for land revaluation       1,244       4         Acceptances and guarantees       18,166       1         Total liabilities       5,505,697       5,70         Net assets       Share capital       10,000       1         Capital surplus       19,507       1         Retained earnings       195,209       19         Treasury shares       (9,814)       1         Total shareholders' equity       214,902       2         Valuation difference on ava	Liabilities		
Cash collateral received for securities lent       318,639       38         Borrowed money       5,396       1         Foreign exchanges       1       1         Bonds payable       20,000       2         Borrowed money from trust account       167       167         Other liabilities       32,722       3         Provision for bonuses       697       684         Provision for management board incentive plan trust       410       40         Provision for reimbursement of deposits       68       68         Provision for loss on interest repayment       0       0         Deferred tax liabilities       4,506       0         Deferred tax liabilities for land revaluation       1,244       4         Acceptances and guarantees       18,166       1         Total liabilities       5,505,697       5,70         Net assets       Share capital       10,000       1         Capital surplus       19,507       1         Retained earnings       195,209       19         Treasury shares       (9,814)       1         Total shareholders' equity       214,902       2         Valuation difference on available-for-sale securities       28,084       2 </td <td>Deposits</td> <td>4,679,694</td> <td>4,602,129</td>	Deposits	4,679,694	4,602,129
Borrowed money         5,396           Foreign exchanges         1           Bonds payable         20,000           Borrowed money from trust account         167           Other liabilities         32,722           Provision for bonuses         697           Retirement benefit liability         684           Provision for management board incentive plan trust         410           Provision for reimbursement of deposits         68           Provision for loss on interest repayment         0           Deferred tax liabilities         4,506           Deferred tax liabilities for land revaluation         1,244           Acceptances and guarantees         18,166           Total liabilities         5,505,697         5,70           Net assets         Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209         15           Treasury shares         (9,814)         1           Total shareholders' equity         214,902         21           Valuation difference on available-for-sale securities         28,084         2	Call money and bills sold	423,297	587,540
Foreign exchanges	Cash collateral received for securities lent	318,639	388,664
Bonds payable         20,000         2           Borrowed money from trust account         167           Other liabilities         32,722         7           Provision for bonuses         697           Retirement benefit liability         684           Provision for management board incentive plan trust         410           Provision for reimbursement of deposits         68           Provision for loss on interest repayment         0           Deferred tax liabilities         4,506           Deferred tax liabilities for land revaluation         1,244           Acceptances and guarantees         18,166           Total liabilities         5,505,697         5,70           Net assets           Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209         19           Treasury shares         (9,814)         2           Total shareholders' equity         214,902         2           Valuation difference on available-for-sale securities         28,084         2	Borrowed money	5,396	6,555
Borrowed money from trust account Other liabilities 32,722 Provision for bonuses Retirement benefit liability Retirement benefit liability Provision for management board incentive plan trust Provision for reimbursement of deposits Provision for reimbursement of deposits Provision for loss on interest repayment Deferred tax liabilities Deferred tax liabilities Deferred tax liabilities for land revaluation 1,244 Acceptances and guarantees Total liabilities Share capital Capital surplus Share capital Capital surplus Provision for loss on interest repayment Deferred tax liabilities S,505,697 S,70 Net assets Share capital 10,000 Capital surplus 19,507 Retained earnings 195,209 Treasury shares (9,814) Total shareholders' equity Valuation difference on available-for-sale securities	Foreign exchanges	1	=
Other liabilities         32,722         7           Provision for bonuses         697         8           Retirement benefit liability         684         684           Provision for management board incentive plan trust         410         410           Provision for reimbursement of deposits         68         68           Provision for loss on interest repayment         0         0           Deferred tax liabilities         4,506         0           Deferred tax liabilities for land revaluation         1,244         0           Acceptances and guarantees         18,166         1           Total liabilities         5,505,697         5,70           Net assets         10,000         1           Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209         15           Treasury shares         (9,814)         2           Total shareholders' equity         214,902         2           Valuation difference on available-for-sale securities         28,084         2	Bonds payable	20,000	20,000
Provision for bonuses         697           Retirement benefit liability         684           Provision for management board incentive plan trust         410           Provision for reimbursement of deposits         68           Provision for loss on interest repayment         0           Deferred tax liabilities         4,506           Deferred tax liabilities for land revaluation         1,244           Acceptances and guarantees         18,166           Total liabilities         5,505,697         5,70           Net assets         Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209         15           Treasury shares         (9,814)         2           Total shareholders' equity         214,902         2           Valuation difference on available-for-sale securities         28,084         2	Borrowed money from trust account	167	165
Retirement benefit liability 684 Provision for management board incentive plan trust 410 Provision for reimbursement of deposits 68 Provision for loss on interest repayment 0 Deferred tax liabilities 4,506 Deferred tax liabilities for land revaluation 1,244 Acceptances and guarantees 18,166 Total liabilities 5,505,697 5,70 Net assets Share capital 10,000 Capital surplus 19,507 Retained earnings 195,209 19 Treasury shares (9,814) Total shareholders' equity 214,902 21 Valuation difference on available-for-sale securities 28,084	Other liabilities	32,722	76,328
Provision for management board incentive plan trust Provision for reimbursement of deposits Provision for loss on interest repayment Deferred tax liabilities Deferred tax liabilities for land revaluation Deferred tax liabilities for land revaluation Total liabilities Total liabilities Share capital Capital surplus Retained earnings Treasury shares Total shareholders' equity Valuation difference on available-for-sale securities  410 Acceptances and 88 Frovision for reimbursement of deposits 68 For acceptances and interest repayment 0  100 110 1244 1244 1244 1244 1244 1244	Provision for bonuses	697	704
Provision for reimbursement of deposits Provision for loss on interest repayment  Deferred tax liabilities Deferred tax liabilities or land revaluation Acceptances and guarantees Total liabilities  Share capital Capital surplus Retained earnings Treasury shares  Total shareholders' equity Valuation difference on available-for-sale securities  68  68  68  68  68  68  68  68  68  6	Retirement benefit liability	684	546
Provision for loss on interest repayment         0           Deferred tax liabilities         4,506           Deferred tax liabilities for land revaluation         1,244           Acceptances and guarantees         18,166           Total liabilities         5,505,697         5,70           Net assets         Share capital         10,000         10           Capital surplus         19,507         10           Retained earnings         195,209         19           Treasury shares         (9,814)         20           Total shareholders' equity         214,902         22           Valuation difference on available-for-sale securities         28,084         24	Provision for management board incentive plan trust	410	350
Deferred tax liabilities       4,506         Deferred tax liabilities for land revaluation       1,244         Acceptances and guarantees       18,166         Total liabilities       5,505,697       5,70         Net assets         Share capital       10,000       1         Capital surplus       19,507       1         Retained earnings       195,209       19         Treasury shares       (9,814)       2         Total shareholders' equity       214,902       2         Valuation difference on available-for-sale securities       28,084       2	Provision for reimbursement of deposits	68	68
Deferred tax liabilities for land revaluation       1,244         Acceptances and guarantees       18,166         Total liabilities       5,505,697       5,70         Net assets       10,000       1         Share capital       10,000       1         Capital surplus       19,507       1         Retained earnings       195,209       19         Treasury shares       (9,814)       2         Total shareholders' equity       214,902       23         Valuation difference on available-for-sale securities       28,084       2	Provision for loss on interest repayment	0	=
Acceptances and guarantees       18,166         Total liabilities       5,505,697       5,70         Net assets       10,000       1         Share capital       10,000       1         Capital surplus       19,507       1         Retained earnings       195,209       15         Treasury shares       (9,814)       1         Total shareholders' equity       214,902       2         Valuation difference on available-for-sale securities       28,084       2	Deferred tax liabilities	4,506	2,494
Total liabilities         5,505,697         5,70           Net assets         10,000         1           Share capital         10,000         1           Capital surplus         19,507         1           Retained earnings         195,209         19           Treasury shares         (9,814)         2           Total shareholders' equity         214,902         2           Valuation difference on available-for-sale securities         28,084         2	Deferred tax liabilities for land revaluation	1,244	1,174
Net assets       10,000         Share capital       10,000         Capital surplus       19,507         Retained earnings       195,209       19         Treasury shares       (9,814)         Total shareholders' equity       214,902       21         Valuation difference on available-for-sale securities       28,084       22	Acceptances and guarantees	18,166	18,427
Share capital       10,000         Capital surplus       19,507         Retained earnings       195,209         Treasury shares       (9,814)         Total shareholders' equity       214,902         Valuation difference on available-for-sale securities       28,084	Total liabilities	5,505,697	5,705,149
Capital surplus19,507Retained earnings195,209Treasury shares(9,814)Total shareholders' equity214,902Valuation difference on available-for-sale securities28,084	Net assets		
Retained earnings 195,209 19 Treasury shares (9,814)  Total shareholders' equity 214,902 21  Valuation difference on available-for-sale securities 28,084 2	Share capital	10,000	10,000
Treasury shares (9,814)  Total shareholders' equity 214,902 22  Valuation difference on available-for-sale securities 28,084 22	Capital surplus	19,507	10,773
Total shareholders' equity 214,902 21 Valuation difference on available-for-sale securities 28,084 2	Retained earnings	195,209	199,623
Valuation difference on available-for-sale securities 28,084 2	Treasury shares	(9,814)	(2,804)
	Total shareholders' equity	214,902	217,592
Deferred gains or losses on hadges (35)	Valuation difference on available-for-sale securities	28,084	22,843
Deferred gains of fosses off fledges (55)	Deferred gains or losses on hedges	(35)	(838)
Revaluation reserve for land 1,986	Revaluation reserve for land	1,986	1,950
Remeasurements of defined benefit plans (718)	Remeasurements of defined benefit plans	(718)	(440)
Total accumulated other comprehensive income 29,317	Total accumulated other comprehensive income	29,317	23,514
Non-controlling interests 8,735		8,735	8,866
			249,974
			5,955,123

# Consolidated statements of income (cumulative) and consolidated statements of comprehensive income (cumulative)

## **Consolidated statements of income (cumulative)**

	lions	

	Six months ended	Six months ended
	September 30, 2023	September 30, 2024
Ordinary income	48,007	44,884
Interest income	20,737	22,047
Interest on loans and discounts	12,360	12,631
Interest and dividends on securities	8,030	8,218
Trust fees	0	0
Fees and commissions	4,931	5,568
Other ordinary income	7,484	7,758
Other income	14,853	9,510
Ordinary expenses	38,145	35,951
Interest expenses	3,928	4,123
Interest on deposits	79	565
Fees and commissions payments	1,829	1,887
Other ordinary expenses	13,252	11,441
General and administrative expenses	16,158	16,791
Other expenses	2,976	1,707
Ordinary profit	9,862	8,933
Extraordinary income		3
Gain on disposal of non-current assets	_	3
Extraordinary losses	529	430
Loss on disposal of non-current assets	387	79
Impairment losses	142	350
Profit before income taxes	9,332	8,506
Income taxes - current	2,530	2,110
Income taxes - deferred	(180)	591
Total income taxes	2,350	2,702
Profit	6,981	5,803
Profit attributable to non-controlling interests	134	144
Profit attributable to owners of parent	6,846	5,659

# Consolidated statements of comprehensive income (cumulative)

		(Millions of yell)
	Six months ended	Six months ended
	September 30, 2023	September 30, 2024
Profit	6,981	5,803
Other comprehensive income	(12,439)	(5,774)
Valuation difference on available-for-sale securities	(13,456)	(5,248)
Deferred gains or losses on hedges	737	(802)
Remeasurements of defined benefit plans, net of tax	278	277
Comprehensive income	(5,457)	29
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	(5,709)	(107)
Comprehensive income attributable to non-controlling interests	252	137

# Consolidated statements of changes in equity

Six months ended September 30, 2023

		Sh	areholders' equ	ity	•
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity
Balance at beginning of period	10,000	27,139	188,428	(8,216)	217,351
Changes during period					
Dividends of surplus			(1,260)		(1,260)
Profit attributable to owners of parent			6,846		6,846
Purchase of treasury shares				(5,617)	(5,617)
Disposal of treasury shares		(6)		104	97
Cancellation of treasury shares		(7,682)		7,682	_
Reversal of revaluation reserve for land			75		75
Change by business combination		97			97
Change in ownership interest of parent due to transactions with non-controlling interests		9			9
Net changes in items other than shareholders' equity					
Total changes during period	-	(7,581)	5,662	2,169	249
Balance at end of period	10,000	19,557	194,090	(6,047)	217,600

		Accumulated	other compreh	ensive income			
	Valuation difference on available-for- sale securities	Deferred gains or losses on hedges	Revaluation reserve for land	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Non- controlling interests	Total net assets
Balance at beginning of period	11,332	(2)	2,296	(1,333)	12,292	8,044	237,688
Changes during period							
Dividends of surplus							(1,260)
Profit attributable to owners of parent							6,846
Purchase of treasury shares							(5,617)
Disposal of treasury shares							97
Cancellation of treasury shares							1
Reversal of revaluation reserve for land							75
Change by business combination							97
Change in ownership interest of parent due to transactions with non-controlling interests							9
Net changes in items other than shareholders' equity	(13,573)	737	(75)	278	(12,632)	263	(12,368)
Total changes during period	(13,573)	737	(75)	278	(12,632)	263	(12,118)
Balance at end of period	(2,240)	735	2,220	(1,054)	(339)	8,308	225,569

	Shareholders' equity								
	Share capital	Capital surplus	Retained earnings	Treasury shares	Total shareholders' equity				
Balance at beginning of period	10,000	19,507	195,209	(9,814)	214,902				
Changes during period									
Dividends of surplus			(1,280)		(1,280)				
Profit attributable to owners of parent			5,659		5,659				
Purchase of treasury shares				(2,001)	(2,001)				
Disposal of treasury shares		6		270	277				
Cancellation of treasury shares		(8,740)		8,740	-				
Reversal of revaluation reserve for land			35		35				
Net changes in items other than shareholders' equity									
Total changes during period	_	(8,734)	4,414	7,010	2,690				
Balance at end of period	10,000	10,773	199,623	(2,804)	217,592				

	Accumulated other comprehensive income						
	Valuation difference on available-for- sale securities	Deferred gains or losses on hedges	Revaluation reserve for land	Remeasurements of defined benefit plans	Total accumulated other comprehensive income	Non- controlling interests	Total net assets
Balance at beginning of period	28,084	(35)	1,986	(718)	29,317	8,735	252,954
Changes during period							
Dividends of surplus							(1,280)
Profit attributable to owners of parent							5,659
Purchase of treasury shares							(2,001)
Disposal of treasury shares							277
Cancellation of treasury shares							_
Reversal of revaluation reserve for land							35
Net changes in items other than shareholders' equity	(5,241)	(802)	(35)	277	(5,802)	131	(5,670)
Total changes during period	(5,241)	(802)	(35)	277	(5,802)	131	(2,980)
Balance at end of period	22,843	(838)	1,950	(440)	23,514	8,866	249,974