

## Consolidated Statement of Shareholders' Equity (Last Five Years)

ACOM CO., LTD.

Shareholder's equity	FY2017	FY2018	FY2019	FY2020	FY2021
<b>Capital stock</b>					
Beginning balance	63,832	63,832	63,832	63,832	63,832
<b>Changes of items during the period</b>					
Total changes of items during the period	-	-	-	-	-
Ending balance	63,832	63,832	63,832	63,832	63,832
<b>Capital surplus</b>					
Beginning balance	73,578	73,578	73,578	73,549	73,549
<b>Changes of items during the period</b>					
Purchase of shares of consolidated subsidiaries	-	-	(29)	-	-
Sales of shares of consolidated subsidiaries	0	-	-	-	-
Total changes of items during the period	0	-	(29)	-	-
Ending balance	73,578	73,578	73,549	73,549	73,549
<b>Retained earnings</b>					
Beginning balance	204,025	131,837	202,410	237,058	291,959
<b>Changes of items during the period</b>					
Dividends from surplus	-	-	(3,133)	(4,699)	(7,833)
Profit (loss) attributable to owners of parent	(72,187)	70,572	37,781	59,600	78,864
Total changes of items during the period	(72,187)	70,572	34,648	54,900	71,031
Ending balance	131,837	202,410	237,058	291,959	362,991
<b>Treasury stock</b>					
Beginning balance	(19,794)	(19,794)	(19,794)	(19,794)	(19,794)
<b>Changes of items during the period</b>					
Purchase of treasury stock	-	-	-	(0)	(0)
Total changes of items during the period	-	-	-	(0)	(0)
Ending balance	(19,794)	(19,794)	(19,794)	(19,794)	(19,794)
<b>Total shareholders' equity</b>					
Beginning balance	321,641	249,453	320,026	354,646	409,547
<b>Changes of items during the period</b>					
Dividends from surplus	-	-	(3,133)	(4,699)	(7,833)
Profit (loss) attributable to owners of parent	(72,187)	70,572	37,781	59,600	78,864
Purchase of treasury stock	-	-	-	(0)	(0)
Purchase of shares of consolidated subsidiaries	-	-	(29)	-	-
Sales of shares of consolidated subsidiaries	0	-	-	-	-
Total changes of items during the period	(72,187)	70,572	34,619	54,900	71,031
Ending balance	249,453	320,026	354,646	409,547	480,578
<b>Accumulated other comprehensive income</b>					
	FY2017	FY2018	FY2019	FY2020	FY2021
<b>Valuation difference on available-for-sale securities</b>					
Beginning balance	7	4	0	(0)	0
<b>Changes of items during the period</b>					
Net changes of items other than shareholder's equity	(3)	(3)	(0)	0	0
Total changes of items during the period	(3)	(3)	(0)	0	0
Ending balance	4	0	(0)	0	0
<b>Foreign currency translation adjustment</b>					
Beginning balance	1,669	1,128	3,412	2,832	7,956
<b>Changes of items during the period</b>					
Net changes of items other than shareholder's equity	(541)	2,284	(579)	5,123	(3,511)
Total changes of items during the period	(541)	2,284	(579)	5,123	(3,511)
Ending balance	1,128	3,412	2,832	7,956	4,444
<b>Remeasurements of defined benefit plans</b>					
Beginning balance	57	(579)	(523)	(1,304)	(2,180)
<b>Changes of items during the period</b>					
Net changes of items other than shareholders' equity	(637)	56	(781)	(875)	2,841
Total changes of items during the period	(637)	56	(781)	(875)	2,841
Ending balance	(579)	(523)	(1,304)	(2,180)	661
<b>Total accumulated other comprehensive income</b>					
Beginning balance	1,735	552	2,889	1,528	5,775
<b>Changes of items during the period</b>					
Net changes of items other than shareholder's equity	(1,182)	2,337	(1,361)	4,247	(669)
Total changes of items during the period	(1,182)	2,337	(1,361)	4,247	(669)
Ending balance	552	2,889	1,528	5,775	5,105
<b>Non-controlling interests</b>					
	FY2017	FY2018	FY2019	FY2020	FY2021
Beginning balance	14,755	17,219	21,521	25,327	27,173
<b>Changes of items during the period</b>					
Net changes of items other than shareholder's equity	2,464	4,301	3,806	1,846	2,269
Total changes of items during the period	2,464	4,301	3,806	1,846	2,269
Ending balance	17,219	21,521	25,327	27,173	29,443
<b>Total net assets</b>					
	FY2017	FY2018	FY2019	FY2020	FY2021
Beginning balance	338,132	267,226	344,437	381,501	442,496
<b>Changes of items during the period</b>					
Dividends from surplus	-	-	(3,133)	(4,699)	(7,833)
Profit (loss) attributable to owners of parent	(72,187)	70,572	37,781	59,600	78,864
Purchase of treasury stock	-	-	-	(0)	(0)
Purchase of shares of consolidated subsidiaries	-	-	(29)	-	-
Sales of shares of consolidated subsidiaries	0	-	-	-	-
Net changes of items other than shareholder's equity	1,281	6,638	2,444	6,093	1,599
Total changes of items during the period	(70,906)	77,211	37,064	60,994	72,631
Ending balance	267,226	344,437	381,501	442,496	515,128