

Consolidated Balance Sheet
Mizuho Leasing Company, Limited and Consolidated Subsidiaries
As of September 30, 2019

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2019	March 31 2019	September 30 2019
ASSETS			
Current Assets:			
Cash and Cash Equivalents	¥ 14,007	¥ 25,438	\$ 129,745
Lease Receivables and Investments in Lease (Note 4)	1,001,011	930,318	9,272,059
Receivables (Note 4):			
Notes and Accounts	577	1,015	5,347
Lease	2,712	3,336	25,125
Installment Sales	145,112	147,979	1,344,131
Loans	257,150	235,279	2,381,904
Factoring	154,170	233,106	1,428,034
Other	750	750	6,947
Total Receivables	560,473	621,467	5,191,488
Operational Investment Securities (Note 4)	228,517	239,814	2,116,686
Prepaid Expenses and Other	68,163	51,121	631,375
Allowance for Doubtful Receivables	(1,745)	(1,555)	(16,170)
Total Current Assets	1,870,426	1,866,604	17,325,183
Property and Equipment:			
Leased Assets (Note 4)	234,533	229,817	2,172,409
Advances for Purchases of Leased Assets	1,958	6,042	18,141
Other Operating Assets (Note 4)	6,154	6,311	57,010
Own-used Assets	3,316	3,360	30,719
Total Property and Equipment	245,962	245,531	2,278,279
Investments and Other Assets:			
Investment Securities	22,254	18,215	206,137
Investments in Unconsolidated Subsidiaries and Associated Companies	12,710	13,770	117,732
Long-term Receivables	3,064	3,432	28,385
Goodwill	457	528	4,234
Intangible Leased Assets (Note 4)	77	82	715
Deferred Tax Assets	1,896	2,338	17,568
Asset for Employees' Retirement Benefits	11	11	109
Other	12,219	11,573	113,187
Allowance for Doubtful Receivables	(343)	(215)	(3,184)
Total Investments and Other Assets	52,347	49,736	484,883
Total Assets	¥ 2,168,737	¥ 2,161,872	\$ 20,088,345

See accompanying Notes to Consolidated Financial Statements.

Consolidated Balance Sheet
Mizuho Leasing Company, Limited and Consolidated Subsidiaries
As of September 30, 2019

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2019	March 31 2019	September 30 2019
LIABILITIES and EQUITY			
Current Liabilities:			
Short-term Borrowings (Note 5)	¥ 986,353	¥ 994,386	\$ 9,136,291
Current Portion of Long-term Debt (Note 5)	197,049	197,959	1,825,206
Lease Payable	8,784	8,010	81,372
Accounts Payable - trade	51,544	56,040	477,438
Accrued Expenses	3,099	3,561	28,714
Income Taxes Payable	2,850	4,654	26,405
Deferred Profit on Installment Sales (Note 4)	1,912	2,091	17,716
Accruals for Debt Guarantees	23	31	214
Other	28,572	27,442	264,657
Total Current Liabilities	1,280,191	1,294,178	11,858,013
Long-term Liabilities:			
Long-term Debt (Note 5)	655,723	642,411	6,073,759
Deposits Received	32,440	33,217	300,488
Liability for Employees' Retirement Benefits	2,318	2,461	21,474
Reserve for Management Board Benefit Trust	-	144	-
Other	8,991	7,299	83,290
Total Long-term Liabilities	699,474	685,534	6,479,011
Contingent Liabilities (Note 6)			
Equity: (Note 9)			
Common Stock	26,088	26,088	241,645
Authorized, 140,000,000 Shares; Issued, 49,004,000 Shares as of September 30 and March 31, 2019			
Capital Surplus	23,941	23,941	221,763
Retained Earnings	124,877	118,219	1,156,700
Treasury Stock - at cost	(1,745)	(400)	(16,166)
639,926 shares as of September 30 and 147,127 shares as of March 31, 2019			
Accumulated Other Comprehensive Income:			
Unrealized Gain on Available-for-sale Securities	8,303	6,755	76,910
Deferred Loss on Derivatives under Hedge Accounting	(514)	(502)	(4,765)
Foreign Currency Translation Adjustments	(1,274)	(577)	(11,802)
Defined Retirement Benefit Plans	103	109	957
Total	179,779	173,633	1,665,242
Non-controlling Interests	9,293	8,526	86,079
Total Equity	189,072	182,159	1,751,321
Total Liabilities and Equity	¥ 2,168,737	¥ 2,161,872	\$ 20,088,345

See accompanying Notes to Consolidated Financial Statements.

Consolidated Statement of Income
Mizuho Leasing Company, Limited and Consolidated Subsidiaries
For the six-month period ended September 30, 2019

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2019	September 30 2018	September 30 2019
Revenues	¥ 254,901	¥ 179,779	\$ 2,361,071
Cost and Expenses	230,942	158,894	2,139,151
Gross Profit	23,958	20,885	221,920
Selling, General and Administrative Expenses	11,350	9,819	105,132
Operating Income	12,608	11,066	116,788
Other Income (Expenses):			
Interest Income	36	2	334
Dividend Income	307	329	2,853
Equity in Earnings of Associated Companies	329	190	3,054
Profit from Investments	15	1,659	139
Interest Expenses	(333)	(210)	(3,093)
Bond Issuance Costs	(93)	(213)	(865)
Gain on Sales of Investment Securities	326	-	3,024
Loss on Devaluation of Investment Securities	(156)	(46)	(1,451)
Other net	75	168	701
Income before Income Taxes	13,115	12,945	121,484
Income Taxes:			
Current	3,467	3,341	32,116
Deferred	563	663	5,216
Total	4,030	4,005	37,332
Net Income	9,084	8,940	84,152
Net Income attributable to Non-controlling Interests	234	318	2,169
Net Income attributable to Owners of the Parent	¥ 8,850	¥ 8,622	\$ 81,983

	Yen		U.S. dollars (Note 1)
	September 30 2019	September 30 2018	September 30 2019
Amounts per Share of Common Stock (Note 8)			
Net Income attributable to Owners of the Parent per Share	¥ 181.37	¥ 202.17	\$ 1.68

See accompanying Notes to Consolidated Financial Statements.

Consolidated Statement of Comprehensive Income
Mizuho Leasing Company, Limited and Consolidated Subsidiaries
For the six-month period ended September 30, 2019

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2019	September 30 2018	September 30 2019
Net Income	¥ 9,084	¥ 8,940	\$ 84,152
Other Comprehensive Income (Loss):			
Unrealized Gain (Loss) on Available-for-sale Securities	1,552	(548)	14,376
Deferred Gain on Derivatives under Hedge Accounting	21	16	198
Foreign Currency Translation Adjustments	(909)	(649)	(8,420)
Defined Retirement Benefit Plans	(6)	0	(62)
Share of Other Comprehensive Loss in Associated Companies	(28)	(93)	(262)
Total Other Comprehensive Income (Loss)	629	(1,274)	5,830
Comprehensive Income	¥ 9,714	¥ 7,666	\$ 89,982
Total Comprehensive Income attributable to:			
Owners of the Parent	¥ 9,683	¥ 7,394	\$ 89,699
Non-controlling Interests	30	271	283

See accompanying Notes to Consolidated Financial Statements.

Consolidated Statement of Changes in Equity
Mitsubishi Leasing Company Limited and Consolidated Subsidiaries
For the six-month period ended September 30, 2019

	Thousands Number of shares of Common Stock Outstanding	Millions of yen			
		Common Stock	Capital Surplus	Retained Earnings	Treasury Stock
Balance as of April 1, 2018	42,048	¥ 17,874	¥ 16,070	¥ 105,148	¥ (1)
Net Income attributable to Owners of the Parent				16,594	
Cash Dividends Paid				(3,241)	
Purchase of Treasury Stock					(399)
Disposal of Treasury Stock					
Issuance of New Stock	6,208	8,213	8,213		
Change in Scope of Consolidation					
Change in Scope of Application of Equity Method				(282)	
Change in an Interest in Subsidiary by Sales Transaction			(59)		
Change in an Interest in Subsidiary due to Transactions with Non-controlling Interests			(283)		
Net change during year					
Balance as of March 31, 2019	48,856	¥ 26,088	¥ 23,941	¥ 118,219	¥ (400)
Net Income attributable to Owners of the Parent				8,850	
Cash Dividends Paid				(1,960)	
Purchase of Treasury Stock	(543)				(1,482)
Disposal of Treasury Stock	50				137
Issuance of New Stock					
Change in Scope of Consolidation					
Change in Scope of Application of Equity Method				(232)	
Change in an Interest in Subsidiary by Sales Transaction					
Change in an Interest in Subsidiary due to Transactions with Non-controlling Interests					
Net change during year					
Balance as of September 30, 2019	48,364	¥ 26,088	¥ 23,941	¥ 124,877	¥ (1,745)

	Millions of yen					Total	Non- controlling Interests	Total Equity
	Unrealized Gain on Available-for-sale Securities	Deferred Loss on Derivatives under Hedge Accounting	Foreign Currency Translation Adjustments	Defined Retirement Benefit Plans	Accumulated Other Comprehensive Income			
Balance as of April 1, 2018	¥ 9,047	¥ 141	¥ 621	¥ 48	¥ 148,951	¥ 5,681	¥ 154,632	
Net Income attributable to Owners of the Parent					16,594		16,594	
Cash Dividends Paid					(3,241)		(3,241)	
Purchase of Treasury Stock					(399)		(399)	
Disposal of Treasury Stock								
Issuance of New Stock					16,427		16,427	
Change in Scope of Consolidation								
Change in Scope of Application of Equity Method					(282)		(282)	
Change in an Interest in Subsidiary by Sales Transaction					(59)		(59)	
Change in an Interest in Subsidiary due to Transactions with Non-controlling Interests					(283)		(283)	
Net change during year	(2,292)	(644)	(1,198)	61	(4,074)	2,845	(1,229)	
Balance as of March 31, 2019	¥ 6,755	¥ (502)	¥ (577)	¥ 109	¥ 173,633	¥ 8,526	¥ 182,159	
Net Income attributable to Owners of the Parent					8,850		8,850	
Cash Dividends Paid					(1,960)		(1,960)	
Purchase of Treasury Stock					(1,482)		(1,482)	
Disposal of Treasury Stock					137		137	
Issuance of New Stock								
Change in Scope of Consolidation					(232)		(232)	
Change in Scope of Application of Equity Method								
Change in an Interest in Subsidiary by Sales Transaction								
Change in an Interest in Subsidiary due to Transactions with Non-controlling Interests								
Net change during year	1,548	(11)	(697)	(6)	833	766	1,599	
Balance as of September 30, 2019	¥ 8,303	¥ (514)	¥ (1,274)	¥ 103	¥ 179,779	¥ 9,293	¥ 189,072	

	Thousands of U.S. dollars (Note 1)			
	Common Stock	Capital Surplus	Retained Earnings	Treasury Stock
Balance as of March 31, 2019	\$ 241,645	\$ 221,763	\$ 1,095,027	\$ (3,708)
Net Income attributable to Owners of the Parent			81,983	
Cash Dividends Paid			(18,156)	
Purchase of Treasury Stock				(13,735)
Disposal of Treasury Stock				1,277
Issuance of New Stock				
Change in Scope of Consolidation				
Change in Scope of Application of Equity Method			(2,154)	
Change in an Interest in Subsidiary by Sales Transaction				
Change in an Interest in Subsidiary due to Transactions with Non-controlling Interests				
Net change during year				
Balance as of September 30, 2019	\$ 241,645	\$ 221,763	\$ 1,156,700	\$ (16,166)

	Thousands of U.S. dollars (Note 1)					Total	Non- controlling Interests	Total Equity
	Unrealized Gain on Available-for-sale Securities	Deferred Loss on Derivatives under Hedge Accounting	Foreign Currency Translation Adjustments	Defined Retirement Benefit Plans	Accumulated Other Comprehensive Income			
Balance as of March 31, 2019	\$ 62,571	\$ (4,657)	\$ (5,345)	\$ 1,015	\$ 1,608,311	\$ 78,979	\$ 1,687,290	
Net Income attributable to Owners of the Parent					81,983		81,983	
Cash Dividends Paid					(18,156)		(18,156)	
Purchase of Treasury Stock					(13,735)		(13,735)	
Disposal of Treasury Stock					1,277		1,277	
Issuance of New Stock								
Change in Scope of Consolidation					(2,154)		(2,154)	
Change in Scope of Application of Equity Method								
Change in an Interest in Subsidiary by Sales Transaction								
Change in an Interest in Subsidiary due to Transactions with Non-controlling Interests								
Net change during year	14,339	(108)	(6,457)	(58)	7,716	7,100	14,816	
Balance as of September 30, 2019	\$ 76,910	\$ (4,765)	\$ (11,802)	\$ 957	\$ 1,665,242	\$ 86,079	\$ 1,751,321	

See accompanying Notes to Consolidated Financial Statements.

Consolidated Statement of Cash Flows
Mizuho Leasing Company, Limited and Consolidated Subsidiaries
For the six-month period ended September 30, 2019

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2019	September 30 2018	September 30 2019
Cash Flows from Operating Activities:			
Income before Income Taxes	¥ 13,115	¥ 12,945	\$ 121,484
Adjustments for:			
Income Taxes Paid	(5,267)	(2,501)	(48,796)
Depreciation and Disposal of Fixed Assets	7,317	4,670	67,784
Equity in Earnings of Associated Companies	(329)	(190)	(3,054)
Profit from Investments	(15)	(1,659)	(139)
Increase (Decrease) in Allowance for Doubtful Receivables	331	(1,039)	3,073
(Decrease) Increase in Accruals for Debt Guarantees	(8)	4	(78)
Gain on Sales of Marketable and Investment Securities	(326)	-	(3,024)
Loss on Devaluation of Investment Securities	156	46	1,451
Change in assets and liabilities:			
Increase in Lease Receivables and Investments in Lease	(70,831)	(58,388)	(656,089)
Decrease (Increase) in Receivables	59,138	(91,332)	547,779
Decrease (Increase) in Operational Investment Securities	10,832	(16,354)	100,340
Decrease in Accounts Payable trade	(4,459)	(16,177)	(41,308)
Purchases of Leased Assets	(75,693)	(62,585)	(701,123)
Proceeds from Sales of Leased Assets	67,941	12,324	629,319
(Decrease) Increase in Interest Payable	(89)	85	(828)
Other net	(17,331)	14,288	(160,540)
Total Adjustments	(28,634)	(218,809)	(265,233)
Net Cash Used in Operating Activities	(15,519)	(205,863)	(143,749)
Cash Flows from Investing Activities:			
Purchases of Own-used Assets	(1,492)	(1,199)	(13,821)
Purchases of Marketable and Investment Securities	(1,513)	(301)	(14,019)
Proceeds from Sales and Redemption of Marketable and Investment Securities	1,318	1,865	12,209
Other net	(53)	(2,249)	(495)
Net Cash Used in Investing Activities	(1,740)	(1,886)	(16,126)
Cash Flows from Financing Activities:			
Net (Decrease) Increase in Short-term Borrowings	(11,094)	149,766	(102,764)
Proceeds from Long-term Debt	130,664	165,903	1,210,303
Repayments of Long-term Debt	(110,747)	(105,881)	(1,025,818)
Cash Dividends Paid	(1,960)	(1,620)	(18,156)
Other net	(612)	(143)	(5,676)
Net Cash Provided by Financing Activities	6,249	208,023	57,889
Foreign Currency Translation Adjustments on Cash and Cash Equivalents	(143)	(53)	(1,332)
Net (Decrease) Increase in Cash and Cash Equivalents	(11,154)	221	(103,318)
Cash and Cash Equivalents at Beginning of Year	25,438	29,607	235,628
Decrease in Cash and Cash Equivalents resulting from Exclusion from Scope of Consolidation	(276)	-	(2,565)
Cash and Cash Equivalents at End of the Period	¥ 14,007	¥ 29,828	\$ 129,745

See accompanying Notes to Consolidated Financial Statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Basis of Presenting Consolidated Financial Statements

The accompanying consolidated financial statements of Mizuho Leasing Company, Limited (“the Company”) and its consolidated subsidiaries (together with the Company, “the Group”) have been prepared in accordance with the provisions set forth in the Japanese Financial Instruments and Exchange Act and its related accounting regulations and in accordance with accounting principles generally accepted in Japan, which are different in certain respects as to application and disclosure requirements of International Financial Reporting Standards.

In preparing these consolidated financial statements, certain reclassifications and rearrangements have been made to the company’s financial statements issued domestically in order to present them in a form which is more familiar to readers outside Japan. In addition, certain reclassifications have been made in the 2018 consolidated financial statements to conform to the classifications used in 2019. The accompanying consolidated financial statements and notes should be read in conjunction with the consolidated financial statements and related notes for the year ended March 31, 2019.

The consolidated financial statements are stated in Japanese yen, the currency of the country in which the Company is incorporated and operates. The translations of Japanese yen amounts into U.S. dollar amounts are included solely for the convenience of readers outside Japan and have been made at the rate of ¥107.96 to US\$1.00, the approximate rate of exchange at September 30, 2019. The translations should not be construed as representations that the Japanese yen amounts could be converted into U.S. dollars at that or any other rate. The amounts indicated in millions of yen are rounded down by truncating the figures below one million. As a result, totals may not add up exactly.

2. Scope of Consolidation

The consolidated financial statements include the accounts of the Group, which include IBJL-TOSHIBA Leasing Company, Limited, Dai-ichi Leasing Co., Ltd., Mizuho Auto Lease Company, Limited, ML Estate Company, Limited, IBJ Leasing (China) Ltd., PT. VERENA MULTI FINANCE Tbk, IBJ Air Leasing Limited and IBJ Air Leasing (US) Corp. The number of the consolidated subsidiaries as of September 30, 2019 was 30. PT. IBJ VERENA FINANCE was excluded from the scope of the consolidation from the second quarter of the current fiscal year, as it was merged with other consolidated subsidiary. The accounts of KL INSURANCE&CO.,LTD. was also excluded from the second quarter as it became immaterial.

The number of associated companies accounted for under the equity method as of September 30, 2019 was 3. Investments in associated companies consist of MG Leasing Corporation, Krung Thai IBJ Leasing Co., Ltd. and PNB-IBJL Leasing and Finance Corporation.

3. Summary of Significant Accounting Policies

The accounting policies are the same as those applied in the Consolidated Financial Statements as of and for the year ended March 31, 2019.

4. Operating Assets

(1) Operating Assets as of September 30 and March 31, 2019 consisted of the following:

	(Millions of yen)		(Thousands of U.S. dollars)
	September 30, 2019	March 31, 2019	September 30, 2019
Leasing and Installment Sales:			
Finance Lease	¥1,001,011	¥930,318	\$9,272,059
Operating Lease	234,610	229,900	2,173,124
Installment Sales (*1)	143,199	145,888	1,326,415
Leasing and Installment Sales total	1,378,821	1,306,106	12,771,598
Finance	640,588	708,950	5,933,571
Other	6,154	6,311	57,010
Total Operating Assets	¥2,025,564	¥2,021,368	\$18,762,179

(*1) The amount of Installment Sales represents "Installment Sales Receivables" less "Deferred Profit on Installment Sales".

(2) The total amounts of new contracts during the periods ended September 30, 2019 and 2018 were as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	2019	2018	2019
Leasing and Installment Sales:			
Finance Lease	¥215,154	¥185,803	\$1,992,912
Operating Lease	79,776	60,402	738,949
Installment Sales (*1)	29,287	23,686	271,281
Leasing and Installment Sales total	324,219	269,891	3,003,142
Finance	299,971	522,553	2,778,547
Other	-	2,593	-
Total	¥624,191	¥795,038	\$5,781,689

(*1) The amount of Installment Sales represents "Installment Sales Receivables" less "Deferred Profit on Installment Sales".

5. Short-term Borrowings and Long-term Debt

(1) "Short-term Borrowings" as of September 30 and March 31, 2019 was as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	September 30, 2019	March 31, 2019	September 30, 2019
Short-term Borrowings			
Short-term Borrowings from banks and other financial institutions	¥273,520	¥302,209	\$2,533,538
Commercial Paper	613,500	609,800	5,682,660
Payables under securitized lease receivables	99,333	82,376	920,093
Total	¥986,353	¥994,386	\$9,136,291
Current Portion of Long-term Debt			
Bonds payable	¥10,759	¥20,777	\$99,661
Long-term Debt from banks and other financial institutions	186,289	177,182	1,725,545
Total	¥197,049	¥197,959	\$1,825,206

(2) "Long-term Debt" as of September 30 and March 31, 2019 was as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	September 30, 2019	March 31, 2019	September 30, 2019
Long-term Debt			
Bonds payable	¥105,000	¥85,000	\$972,582
Long-term Debt from banks and other financial institutions	521,458	524,173	4,830,107
Payables under securitized lease receivables	29,264	33,238	271,070
Total	¥655,723	¥642,411	\$6,073,759

6. Contingent Liabilities

Contingent Liabilities as of September 30, 2019 were as follows:

	(Millions of yen)	(Thousands of U.S. dollars)
	2019	2019
Guarantee Obligations with respect to operating activities (*1)	¥8,423	\$78,023
Other Guarantee Obligations	12,744	118,049
Accruals for Debt Guarantees	(23)	(214)
Total	¥21,144	\$195,858

(*1) The amount includes bank loans provided by Mizuho Bank, Ltd. and others, which are guaranteed by the Company.

7. Segment Information

(1) Information about sales and profit

For the six-month period ended September 30, 2019

	(Millions of yen)						
	2019						
	Reportable segment				Total	Reconciliations (*1)	Consolidated (*2)
Leasing and Installment Sales	Finance	Other					
Sales:							
Sales to external customers	¥245,846	¥7,997	¥1,057	¥254,901	¥-	¥254,901	
Intersegment sales and transfers	189	440	56	687	(687)	-	
Total	246,036	8,438	1,113	255,588	(687)	254,901	
Operating Expenses	236,232	3,139	713	240,084	2,208	242,292	
Segment Profit	¥9,804	¥5,298	¥400	¥15,503	¥(2,895)	¥12,608	

For the six-month period ended September 30, 2018

(Millions of yen)						
2018						
Reportable segment						
	Leasing and Installment Sales	Finance	Other	Total	Reconciliations (*1)	Consolidated (*2)
Sales:						
Sales to external customers	¥170,969	¥7,640	¥1,169	¥179,779	¥-	¥179,779
Intersegment sales and transfers	172	227	59	460	(460)	-
Total	171,142	7,867	1,229	180,240	(460)	179,779
Operating Expenses	162,581	3,260	794	166,636	2,077	168,713
Segment Profit	¥8,561	¥4,607	¥434	¥13,603	¥(2,537)	¥11,066

For the six-month period ended September 30, 2019

(Thousands of U.S. dollars)						
2019						
Reportable segment						
	Leasing and Installment Sales	Finance	Other	Total	Reconciliations (*1)	Consolidated (*2)
Sales:						
Sales to external customers	\$2,277,200	\$74,077	\$9,794	\$2,361,071	\$-	\$2,361,071
Intersegment sales and transfers	1,760	4,082	524	6,366	(6,366)	-
Total	2,278,960	78,159	10,318	2,367,437	(6,366)	2,361,071
Operating Expenses	2,188,146	29,077	6,608	2,223,831	20,452	2,244,283
Segment Profit	\$90,814	\$49,082	\$3,710	\$143,606	\$(26,818)	\$116,788

(*1) The details of Reconciliations to Segment Profit for the periods ended September 30, 2019 and 2018 were as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	2019	2018	2019
Elimination of intersegment transactions	¥31	¥(129)	\$288
Administrative expenses not allocated to the reportable segments	(2,926)	(2,407)	(27,106)
Total	¥(2,895)	¥(2,537)	\$(26,818)

(*2) Segment Profits are reconciled to Operating Income in the Consolidated Statement of Income.

(2) Impairment loss of long-lived assets or goodwill per reportable segment:

Not applicable

8. Per Share Information

Details of basic Net Income attributable to Owners of the Parent per share (“EPS”) for the periods ended September 30, 2019 and 2018 were as follows:

	(Millions of yen)	(Thousands of shares)	(Yen)	(U.S. dollars)
		Weighted-average shares	EPS	
For the period ended September 30, 2019:				
Basic EPS				
Net income available to common shareholders	¥8,850	48,798	¥181.37	\$1.68
For the period ended September 30, 2018:				
Basic EPS				
Net income available to common shareholders	¥8,622	42,648	¥202.17	\$1.87

9. Subsequent Events

Appropriation of Retained Earnings

On November 6, 2019, the Board of Directors of the Company resolved to approve the payment of the interim cash dividends to its shareholders registered as of September 30, 2019 as follows:

	(Millions of yen)	(Thousands of U.S. dollars)
Interim cash dividends, ¥40.00 (\$0.37) per share	¥1,960	\$18,156