

(2) Consolidated statements of income and comprehensive income
Consolidated statements of income

(Unit: Millions of yen)

	Previous 9 months From April 1, 2016 to December 31, 2016	Current 9 months From April 1, 2017 to December 31, 2017
Net sales	53,507	47,740
Cost of sales	37,305	28,686
Gross profit	16,201	19,054
Selling, general and administrative expenses	11,081	12,044
Operating income	5,119	7,009
Non-operating income		
Interest income	33	41
Dividend income	13	14
Exchange gains, net	—	95
Other	79	102
Total	126	253
Non-operating expenses		
Interest expense	106	78
Commission fees	34	49
Exchange losses, net	716	—
Other	242	36
Total	1,098	164
Ordinary income	4,147	7,099
Special losses		
Loss on sales and/or disposal of fixed assets	50	83
Total	50	83
Net income before income taxes	4,096	7,015
Income taxes - current	1,366	1,870
Income taxes - deferred	(32)	705
Total	1,334	2,576
Net income	2,762	4,439
Net income attributable to owners of the parent	2,762	4,439

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous 9 months From April 1, 2016 to December 31, 2016	Current 9 months From April 1, 2017 to December 31, 2017
Net income	2,762	4,439
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	109	95
Cumulative translation adjustments	484	938
Adjustments for retirement benefits	33	23
Total other comprehensive income	627	1,057
Comprehensive income	3,389	5,497
Comprehensive income attributable to:		
Owners of the parent	3,389	5,497
Non-controlling interests	—	—