

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

(Unit: Millions of yen)

	Previous 6 months From April 1, 2016 to September 30, 2016	Current 6 months From April 1, 2017 to September 30, 2017
Net sales	28,676	33,729
Cost of sales	19,986	20,547
Gross profit	8,689	13,181
Selling, general and administrative expenses	6,973	8,179
Operating income	1,715	5,001
Non-operating income		
Interest income	24	26
Dividend income	7	7
Exchange gain, net	—	54
Other	36	36
Total non-operating income	68	125
Non-operating expenses		
Interest expense	71	53
Commission fee	23	32
Exchange loss, net	1,167	—
Other	7	24
Total non-operating expenses	1,270	110
Ordinary income	514	5,016
Special losses		
Loss on sales and /or disposal of fixed assets	7	64
Total special losses	7	64
Net income before income taxes	506	4,952
Income taxes-current	751	1,218
Income taxes-deferred	(650)	252
Total income taxes	100	1,471
Net income	405	3,481
Net income attributable to owners of the parent	405	3,481

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous fiscal year From April 1, 2016 to September 30, 2016	Current fiscal year From April 1, 2017 to September 30, 2017
Net income	405	3,481
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(12)	30
Cumulative translation adjustments	(2,488)	756
Adjustments for retirement benefits	25	15
Total other comprehensive income	(2,475)	802
Comprehensive income	(2,069)	4,284
Comprehensive income attributable to:		
Owners of the parent	(2,069)	4,284
Non-controlling interests	—	—