

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

(Unit: Millions of yen)

	Previous 6 months From April 1, 2012 to September 30, 2012	Current 6 months From April 1, 2013 to September 30, 2013
Net sales	45,538	53,234
Cost of sales	28,079	35,781
Gross profit	17,458	17,452
Reversal of allowance for sales returns	1	94
Net gross profit	17,460	17,547
Selling, general and administrative expenses	10,945	10,038
Operating income	6,515	7,509
Non-operating income		
Interest income	40	45
Dividend income	4	5
Gain on receipt of cancellation compensation	—	210
Exchange gain, net	—	387
Other	80	137
Total non-operating income	125	786
Non-operating expenses		
Interest expense	50	59
Exchange loss, net	459	—
Commission fee	29	28
Other	26	17
Total non-operating expenses	565	105
Ordinary income	6,076	8,190
Special losses		
Loss on sales and /or disposal of fixed assets	28	78
Loss on restructuring	—	310
Total special losses	28	388
Net income before income taxes	6,047	7,801
Income taxes-current	1,205	541
Income taxes-deferred	717	2,309
Total income taxes	1,922	2,850
Net income before minority interests	4,125	4,950
Net income	4,125	4,950

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous fiscal year From April 1, 2012 to September 30, 2012	Current fiscal year From April 1, 2013 to September 30, 2013
Net income before minority interests	4,125	4,950
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(24)	55
Cumulative translation adjustments	(1,064)	1,085
Total other comprehensive income	(1,088)	1,141
Comprehensive income	3,036	6,091
Comprehensive income attributable to:		
Owners of the parent	3,036	6,091
Minority interests	—	—