

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

(Unit: Millions of yen)

	Previous 3 months From April 1, 2015 to June 30, 2015	Current 3 months From April 1, 2016 to June 30, 2016
Net sales	14,541	10,927
Cost of sales	8,552	8,238
Gross profit	5,989	2,688
Selling, general and administrative expenses	3,962	3,415
Operating income (loss)	2,026	(726)
Non-operating income		
Interest income	23	11
Dividend income	7	7
Exchange gain, net	90	—
Other	34	10
Total non-operating income	154	29
Non-operating expenses		
Interest expense	26	33
Commission fee	16	14
Exchange loss, net	—	1,335
Other	3	0
Total non-operating expenses	46	1,383
Ordinary income (loss)	2,135	(2,080)
Special losses		
Loss on sales and /or disposal of fixed assets	0	1
Total special losses	0	1
Net income (loss) before income taxes	2,134	(2,081)
Income taxes-current	410	111
Income taxes-deferred	155	(781)
Total income taxes	565	(669)
Net income (loss)	1,569	(1,411)
Net income (loss) attributable to owners of the parent	1,569	(1,411)

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous fiscal year From April 1, 2015 to June 30, 2015	Current fiscal year From April 1, 2016 to June 30, 2016
Net income (loss)	1,569	(1,411)
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	80	(62)
Cumulative translation adjustments	771	(2,133)
Adjustments for retirement benefits	6	16
Total other comprehensive income	858	(2,178)
Comprehensive income	2,427	(3,590)
Comprehensive income attributable to:		
Owners of the parent	2,427	(3,590)
Non-controlling interests	—	—