

(2) Consolidated statements of income and comprehensive income

Consolidated statements of income

(Unit: Millions of yen)

	Previous 9 months From April 1, 2015 to December 31, 2015	Current 9 months From April 1, 2016 to December 31, 2016
Net sales	57,060	53,507
Cost of sales	34,215	37,305
Gross profit	22,845	16,201
Selling, general and administrative expenses	12,240	11,081
Operating income	10,604	5,119
Non-operating income		
Interest income	73	33
Dividend income	13	13
Exchange gain, net	56	—
Other	74	79
Total non-operating income	218	126
Non-operating expenses		
Interest expense	89	106
Commissions	42	34
Exchange loss, net	-	716
Other	50	242
Total non-operating expenses	182	1,098
Ordinary income	10,640	4,147
Special losses		
Loss on sales and /or disposal of fixed assets	37	50
Impairment loss	106	—
Total special losses	144	50
Net income before income taxes	10,496	4,096
Income taxes-current	2,984	1,366
Income taxes-deferred	504	(32)
Total income taxes	3,489	1,334
Net income	7,006	2,762
Net income attributable to owners of the parent	7,006	2,762

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous 9 months From April 1, 2015 to December 31, 2015	Current 9 months From April 1, 2016 to December 31, 2016
Net income	7,006	2,762
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	0	109
Cumulative translation adjustments	(5)	484
Adjustments for retirement benefits	20	33
Total other comprehensive income	15	627
Comprehensive income	7,021	3,389
Comprehensive income attributable to:		
Owners of the parent	7,021	3,389
Non-controlling interests	—	—