

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

(Unit: Millions of yen)

	Previous 6 months From April 1, 2015 to September 30, 2015	Current 6 months From April 1, 2016 to September 30, 2016
Net sales	31,638	28,676
Cost of sales	20,745	19,986
Gross profit	10,892	8,689
Selling, general and administrative expenses	8,048	6,973
Operating income	2,844	1,715
Non-operating income		
Interest income	48	24
Dividend income	7	7
Exchange gain, net	46	—
Other	50	36
Total non-operating income	153	68
Non-operating expenses		
Interest expense	58	71
Commission fee	29	23
Exchange loss, net	—	1,167
Other	16	7
Total non-operating expenses	105	1,270
Ordinary income	2,891	514
Special losses		
Loss on sales and /or disposal of fixed assets	33	7
Total special losses	33	7
Net income before income taxes	2,858	506
Income taxes-current	859	751
Income taxes-deferred	47	(650)
Total income taxes	906	100
Net income	1,951	405
Net income attributable to owners of the parent	1,951	405

Consolidated statements of comprehensive income

(Unit: Millions of yen)

	Previous fiscal year From April 1, 2015 to September 30, 2015	Current fiscal year From April 1, 2016 to September 30, 2016
Net income	1,951	405
Other comprehensive income		
Net unrealized gain or loss on securities, net of tax	(43)	(12)
Cumulative translation adjustments	3	(2,488)
Adjustments for retirement benefits	13	25
Total other comprehensive income	(26)	(2,475)
Comprehensive income	1,924	(2,069)
Comprehensive income attributable to:		
Owners of the parent	1,924	(2,069)
Non-controlling interests	—	—