

# 1. Consolidated Financial Statements, etc.

## (1) Consolidated Financial Statements

### 1) Consolidated Statement of Financial Position

	Notes	IFRS Transition Date (March 1, 2016)	As of February 28, 2017	As of February 28, 2018
		Millions of yen	Millions of yen	Millions of yen
Assets				
Current assets				
Cash and cash equivalents	7	28,149	31,867	38,883
Trade and other receivables	8	117,545	122,703	125,649
Other financial assets	10	5,947	5,852	4,067
Inventories	9	27,853	34,332	33,755
Other current assets	12	8,112	5,462	6,076
Assets held for sale	11	-	1,049	6,732
Total current assets		<u>187,608</u>	<u>201,268</u>	<u>215,164</u>
Non-current assets				
Property, plant and equipment	13,19	455,375	459,979	458,877
Goodwill	14	568	534	523
Investment property	15	179,442	189,013	195,608
Intangible assets	14	2,912	3,426	3,588
Investments accounted for using equity method	16	26,171	26,033	16,425
Other financial assets	10,19	93,941	94,840	100,016
Deferred tax assets	17	11,005	8,974	7,286
Other non-current assets	12	14,794	20,998	24,857
Total non-current assets		<u>784,211</u>	<u>803,800</u>	<u>807,183</u>
Total assets		<u><u>971,820</u></u>	<u><u>1,005,069</u></u>	<u><u>1,022,348</u></u>

	Notes	IFRS Transition Date (March 1, 2016)	As of February 28, 2017	As of February 28, 2018
		Millions of yen	Millions of yen	Millions of yen
<b>Liabilities and equity</b>				
<b>Liabilities</b>				
<b>Current liabilities</b>				
Bonds and borrowings	18,19	89,148	101,229	46,230
Trade and other payables	21	145,537	143,711	141,343
Other financial liabilities	18,19,20	32,822	31,419	30,811
Income tax payables		8,322	7,117	9,202
Provisions	23	1,826	2,177	202
Other current liabilities	24	52,636	54,407	64,561
<b>Total current liabilities</b>		<b>330,295</b>	<b>340,062</b>	<b>292,351</b>
<b>Non-current liabilities</b>				
Bonds and borrowings	18,19	109,885	104,722	137,972
Other financial liabilities	18,19,20	35,003	32,217	34,240
Retirement benefit liabilities	22	32,894	31,760	29,909
Provisions	23	5,193	5,158	4,595
Deferred tax liabilities	17	58,805	57,868	61,161
Other non-current liabilities	24	4,942	11,836	11,231
<b>Total non-current liabilities</b>		<b>246,724</b>	<b>243,562</b>	<b>279,109</b>
<b>Total liabilities</b>		<b>577,019</b>	<b>583,625</b>	<b>571,460</b>
<b>Equity</b>				
Capital	25	30,000	30,000	31,974
Share premium	25	209,565	209,551	211,864
Treasury shares	25	(11,286)	(11,281)	(15,244)
Other components of equity	25	11,615	12,610	15,772
Retained earnings	25	104,615	127,690	151,151
Parent		344,510	368,571	395,519
Non-controlling interests		50,290	52,872	55,368
<b>Total equity</b>		<b>394,800</b>	<b>421,444</b>	<b>450,887</b>
<b>Total liabilities and equity</b>		<b>971,820</b>	<b>1,005,069</b>	<b>1,022,348</b>