

2) Consolidated Statement of Profit or Loss and Consolidated Statement of Comprehensive Income

Consolidated Statement of Profit or Loss

	Notes	Fiscal year ended	Fiscal year ended
		February 28, 2017	February 28, 2018
		Millions of yen	Millions of yen
Sales revenue	27	452,505	469,915
Cost of sales	29	(239,938)	(256,979)
Gross profit		212,567	212,935
Selling, general and administrative expense	30	(167,668)	(166,688)
Other operating income	28	4,084	8,967
Other operating expense	31	(7,255)	(5,668)
Operating profit		41,727	49,546
Finance income	32	1,353	1,090
Finance costs	32	(1,370)	(1,194)
Share of profit (loss) of investments accounted for using equity method		898	(1,171)
Profit before tax		42,608	48,271
Income tax expense	17	(12,165)	(16,415)
Profit		30,443	31,855
Profit attributable to:			
Owners of parent		27,052	28,486
Non-controlling interests		3,390	3,368
Profit		30,443	31,855
Earnings per share			
Basic earnings per share (Yen)	34	103.43	108.92
Diluted earnings per share (Yen)	34	103.43	108.86

Consolidated Statement of Comprehensive Income

	Notes	Fiscal year ended	Fiscal year ended
		February 28, 2017	February 28, 2018
		Millions of yen	Millions of yen
Profit		30,443	31,855
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Financial assets measured at fair value through other comprehensive income	33,36	2,167	3,464
Remeasurements of defined benefit plans	33	2,905	2,298
Share of other comprehensive income of entities accounted for using equity method	33	(411)	(3)
Total items that will not be reclassified to profit or loss		4,660	5,758
Items that may be reclassified to profit or loss			
Cash flow hedges	33	164	57
Exchange differences on translation of foreign operations	33	(118)	69
Share of other comprehensive income of entities accounted for using equity method	33	(333)	70
Total items that may be reclassified to profit or loss		(286)	197
Other comprehensive income, net of tax		4,374	5,955
Comprehensive income		34,817	37,811
Comprehensive income attributable to:			
Owners of parent		31,393	34,450
Non-controlling interests		3,423	3,360
Comprehensive income		34,817	37,811