

2) Consolidated Statement of Income and Consolidated Statement of Comprehensive Income

Consolidated Statement of Income

	Notes	Fiscal year ended February 28, 2019	Fiscal year ended February 29, 2020
		Millions of yen	Millions of yen
Sales revenue	27	459,840	480,621
Cost of sales	29	(247,443)	(273,667)
Gross profit		212,396	206,953
Selling, general and administrative expense	30	(166,882)	(161,590)
Other operating income	28	3,237	8,663
Other operating expense	31	(7,860)	(13,740)
Operating profit		40,891	40,286
Finance income	32	1,104	1,091
Finance costs	32	(1,170)	(5,862)
Share of profit (loss) of investments accounted for using equity method		1,301	1,644
Profit before tax		42,126	37,161
Income tax expense	18	(12,950)	(13,767)
Profit		29,176	23,393
Profit attributable to:			
Owners of parent		27,358	21,251
Non-controlling interests		1,817	2,141
Profit		29,176	23,393
Earnings per share			
Basic earnings per share (Yen)	34	104.55	81.19
Diluted earnings per share (Yen)	34	104.52	81.17

Consolidated Statement of Comprehensive Income

	Notes	Fiscal year ended February 28, 2019	Fiscal year ended February 29, 2020
		Millions of yen	Millions of yen
Profit		29,176	23,393
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	(471)	(2,318)
Remeasurements of defined benefit plans	33	(1,220)	256
Share of other comprehensive income of entities accounted for using equity method	33	33	(37)
Total items that will not be reclassified to profit or loss		(1,657)	(2,099)
Items that may be reclassified to profit or loss			
Cash flow hedges	33	58	0
Exchange differences on translation of foreign operations	33	(71)	24
Share of other comprehensive income of entities accounted for using equity method	33	2	1
Total items that may be reclassified to profit or loss		(10)	26
Other comprehensive income, net of tax		(1,668)	(2,073)
Comprehensive income		27,507	21,320
Comprehensive income attributable to:			
Owners of parent		25,631	19,259
Non-controlling interests		1,875	2,060
Comprehensive income		27,507	21,320