

Consolidated Financial Statements

[Consolidated Statements of Changes in Net Assets]

Fiscal 2017 (From December 1, 2016 to November 30, 2017)

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income						Total net assets
	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Total accumulated other comprehensive income	Subscription rights to shares	Non-controlling interests	
Balance at beginning of the fiscal year	¥ 1,819,748	¥1,776,350	¥ 33,104	¥(107,897)	¥3,521,304	¥ 14,695	¥ 1,131	¥56,533	¥ 72,359	¥ 37,539	¥169,334	¥3,800,538
Changes during the fiscal year												
Issuance of new shares		124,831			124,831							124,831
Transfer to legal capital surplus or other capital surplus from capital stock due to capital reduction	(1,809,748)	1,809,748			–							–
Profit attributable to owners of parent			902,592		902,592							902,592
Purchase of treasury stock				(12,982)	(12,982)							(12,982)
Change in scope of equity method					–							–
Change in ownership interest of parent due to transactions with non-controlling interests		(183,930)			(183,930)							(183,930)
Change of scope of consolidation		(756,498)		34,720	(721,778)							(721,778)
Net changes of items other than shareholders' equity					–	125,199	(1,188)	39,448	163,458	(15,327)	468,644	616,776
Total changes during the fiscal year	(1,809,748)	994,150	902,592	21,738	108,733	125,199	(1,188)	39,448	163,458	(15,327)	468,644	725,509
Balance at end of the fiscal year	¥ 10,000	¥2,770,501	¥935,697	¥ (86,159)	¥3,630,038	¥139,894	¥ (57)	¥95,981	¥235,818	¥ 22,211	¥637,979	¥4,526,047

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	Capital stock	Capital surplus	Retained earnings	Treasury stock	Total shareholders' equity	Valuation difference on available-for-sale securities	Deferred gains or losses on hedges	Foreign currency translation adjustments	Total accumulated other comprehensive income	Subscription rights to shares	Non-controlling interests	
Balance at beginning of the fiscal year	¥10,000	¥2,770,501	¥ 935,697	¥(86,159)	¥3,630,038	¥ 139,894	¥(57)	¥ 95,981	¥ 235,818	¥22,211	¥637,979	¥4,526,047
Changes during the fiscal year												
Issuance of new shares					–							–
Transfer to legal capital surplus or other capital surplus from capital stock due to capital reduction					–							–
Loss attributable to owners of parent			(473,969)		(473,969)							(473,969)
Purchase of treasury stock					–							–
Disposal of treasury stock		2,005		16,450	18,456							18,456
Change in scope of equity method			(48,788)	3,193	(45,594)							(45,594)
Change in ownership interest of parent due to transactions with non-controlling interests		(1,551)			(1,551)							(1,551)
Change of scope of consolidation					–							–
Net changes of items other than shareholders' equity					–	(77,960)	(20)	(65,591)	(143,573)	5,290	68,014	(70,268)
Total changes during the fiscal year	–	453	(522,757)	19,644	(502,659)	(77,960)	(20)	(65,591)	(143,573)	5,290	68,014	(572,927)
Balance at end of the fiscal year	¥10,000	¥2,770,954	¥ 412,939	¥(66,515)	¥3,127,378	¥ 61,933	¥(78)	¥ 30,389	¥ 92,244	¥27,502	¥705,994	¥3,953,120