

## Consolidated Financial Statements

### [Consolidated Statements of Changes in Net Assets]

Fiscal 2018 (From December 1, 2017 to November 30, 2018)

(Thousands of yen)

	Shareholders' equity					Accumulated other comprehensive income					Subscription rights to shares	Non-controlling interests	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				
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													
Loss attributable to owners of parent			(473,969)		(473,969)							(473,969)	
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)	
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	

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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				
Balance at beginning 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	
Changes during the fiscal year													
Loss attributable to owners of parent			(1,272,860)		(1,272,860)							(1,272,860)	
Change in ownership interest of parent due to transactions with non-controlling interests		(990)			(990)							(990)	
Net changes of items other than shareholders' equity					–	(458,347)	305	5,924	(452,117)	3,872	3,831	(444,413)	
Total changes during the fiscal year	–	(990)	(1,272,860)	–	(1,273,850)	(458,347)	305	5,924	(452,117)	3,872	3,831	(1,718,264)	
Balance at end of the fiscal year	¥10,000	¥2,769,964	¥ (859,921)	¥(66,515)	¥ 1,853,528	¥(396,413)	¥226	¥36,314	¥(359,872)	¥31,374	¥709,825	¥ 2,234,856	