

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

Consolidated Statement of Income

	Notes	Fiscal year ended February 28, 2018	Fiscal year ended February 28, 2019
		Millions of yen	Millions of yen
Sales revenue	28	469,915	459,840
Cost of sales	30	(256,979)	(247,443)
Gross profit		212,935	212,396
Selling, general and administrative expense	31	(166,688)	(166,882)
Other operating income	29	8,967	3,237
Other operating expense	32	(5,668)	(7,860)
Operating profit		49,546	40,891
Finance income	33	1,090	1,104
Finance costs	33	(1,194)	(1,170)
Share of profit (loss) of investments accounted for using equity method		(1,171)	1,301
Profit before tax		48,271	42,126
Income tax expense	18	(16,415)	(12,950)
Profit		31,855	29,176
Profit attributable to:			
Owners of parent		28,486	27,358
Non-controlling interests		3,368	1,817
Profit		31,855	29,176
Earnings per share			
Basic earnings per share (Yen)	35	108.92	104.55
Diluted earnings per share (Yen)	35	108.86	104.52

Consolidated Statement of Comprehensive Income

	Notes	Fiscal year ended February 28, 2018	Fiscal year ended February 28, 2019
		Millions of yen	Millions of yen
Profit		31,855	29,176
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Financial assets measured at fair value through other comprehensive income	34,37	3,464	(471)
Remeasurements of defined benefit plans	34	2,298	(1,220)
Share of other comprehensive income of entities accounted for using equity method	34	(3)	33
Total items that will not be reclassified to profit or loss		5,758	(1,657)
Items that may be reclassified to profit or loss			
Cash flow hedges	34	57	58
Exchange differences on translation of foreign operations	34	69	(71)
Share of other comprehensive income of entities accounted for using equity method	34	70	2
Total items that may be reclassified to profit or loss		197	(10)
Other comprehensive income, net of tax		5,955	(1,668)
Comprehensive income		37,811	27,507
Comprehensive income attributable to:			
Owners of parent		34,450	25,631
Non-controlling interests		3,360	1,875
Comprehensive income		37,811	27,507