## 2. Condensed Consolidated Statement of Profit or Loss and Condensed Consolidated Statement of Comprehensive Income

[First-Half Condensed Consolidated Statement of Profit or Loss]	(Millions of yen, except per share data)	
	1H FY2014	1H FY2015
Notes	(For the first-half ended September 30, 2014)	(For the first-half ended September 30, 2015)
Revenue	2,192,857	2,241,294
Cost of sales	-1,612,107	-1,696,606
Gross profit	580,750	544,688
Selling, general and administrative expenses	-548,468	-549,266
Other income (expenses)	-9	-7,859
Operating profit	32,273	-12,437
Financial income	11,472	3,427
Financial expenses	-4,505	-5,120
Income from investments accounted for using the equity method, net	3,373	10,975
Profit for the period before income taxes	42,613	-3,155
Income tax expenses	-17,826	-12,107
Profit for the period	24,787	-15,262
Profit for the period attributable to:		
Owners of the parent	24,107	-15,956
Non-controlling interests	680	694
Total	24,787	-15,262
Forning par chara		
Earning per share	11.05	7 71
Basic earnings per share (Yen) Diluted earnings per share (Yen)	11.65 11.65	-7.71 -7.71
Basic earnings per share (Yen)	11.65 e Income]	-7.71 (Millions of yen)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive	11.65 e Income] 1H FY2014	-7.71 (Millions of yen) 1H FY2015
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive	11.65 e Income]	-7.71 (Millions of yen)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period	e Income 1  1H FY2014  (For the first-half ended	(Millions of yen) 1H FY2015 (For the first-half ended
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income	e Income 1 1H FY2014 (For the first-half ended September 30, 2014)	(Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss	11.65  e Income I  1H FY2014  (For the first-half ended September 30, 2014)  24,787	(Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans	e Income 1 1H FY2014 (For the first-half ended September 30, 2014)	(Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive  Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss	11.65  e Income I  1H FY2014  (For the first-half ended September 30, 2014)  24,787	(Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015) -15,262
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans	11.65  e Income 1  1H FY2014  (For the first-half ended September 30, 2014)  24,787  35,917	-7.71  (Millions of yen)  1H FY2015  (For the first-half ended September 30, 2015)  -15,262
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments	11.65  e Income 1  1H FY2014  (For the first-half ended September 30, 2014)  24,787  35,917  9,064	-7.71  (Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694 -111
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments	11.65  E Income 1  1H FY2014  (For the first-half ended September 30, 2014)  24,787  35,917  9,064 -23 8,990	-7.71  (Millions of yen)  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets	11.65 P. Income 1  1H FY2014 (For the first-half ended September 30, 2014)  24,787  35,917  9,064 -23 8,990 98	-7.71  (Millions of yen)  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111  -11,344  -1,501
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments	11.65 P. Income 1  1H FY2014 (For the first-half ended September 30, 2014)  24,787  35,917  9,064  -23  8,990  98  18,129	-7.71  (Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694 -111 -11,344 -1,501 -18,650
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method	11.65 P. Income 1  1H FY2014 (For the first-half ended September 30, 2014)  24,787  35,917  9,064 -23 8,990 98	-7.71  (Millions of yen)  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111  -11,344  -1,501
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period,	11.65 P. Income 1  1H FY2014 (For the first-half ended September 30, 2014)  24,787  35,917  9,064  -23  8,990  98  18,129	-7.71  (Millions of yen)  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111  -11,344  -1,501  -18,650
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes  Total comprehensive income for the period	11.65 e Income] 1H FY2014 (For the first-half ended September 30, 2014)  24,787  35,917  9,064 -23 8,990 98  18,129 54,046	-7.71  (Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344 -1,501  -18,650 -17,312
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes Total comprehensive income for the period  Total comprehensive income attributable to:	11.65 Paragraph 11.65 Paragrap	-7.71  (Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694 -111 -11,344 -1,501 -18,650 -17,312 -32,574
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes Total comprehensive income for the period  Total comprehensive income attributable to: Owners of the parent	11.65 e Income]  1H FY2014 (For the first-half ended September 30, 2014)  24,787  35,917  9,064 -23 8,990 98  18,129 54,046 78,833	-7.71  (Millions of yen) 1H FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694 -111 -11,344 -1,501 -18,650 -17,312 -32,574
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive Notes  Profit for the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes Total comprehensive income for the period  Total comprehensive income attributable to:	11.65 Paragraph 11.65 Paragrap	-7.71  (Millions of yen 1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694 -111 -11,344 -1,501 -18,650  -17,312 -32,574

	- 0110 01 1	Loss (Millions of	yen, except per share data)
		2Q FY2014	2Q FY2015
	Notes	(For the three-month	(For the three-month
	110105	ended September 30,	ended September 30,
D.		2014)	2015)
Revenue		1,124,186	1,176,213
Cost of sales	_	-824,346	-882,576
Gross profit		299,840	293,637
Selling, general and administrative expenses		-274,019	-276,912
Other income (expenses)  Operating profit	_	-847 <b>24,974</b>	-1,844 <b>14,881</b>
Financial income		8,551	737
Financial expenses		-2,668	-4,279
Income from investments accounted for using the equity method, no	o†	1,318	2,325
Profit for the period before income taxes	_	32,175	13,664
Income tax expenses		-13,514	-11,326
Profit for the period	_	18,661	2,338
Tront for the period	=	10,001	2,000
Profit for the period attributable to:			
Owners of the parent		17,217	2,947
Non-controlling interests		1,444	-609
Total	_	18,661	2,338
	_		
Earning per share			
Or			4 40
Basic earnings per share (Yen)		8.32	1.42
~ ·		8.32 8.32	1.42 1.42
Basic earnings per share (Yen)	Comprehe	8.32 ensive Income	1.42 (Millions of yen)
Basic earnings per share (Yen) Diluted earnings per share (Yen)	•	8.32	1.42
Basic earnings per share (Yen) Diluted earnings per share (Yen)	Comprehe Notes	ensive Income 2 2Q FY2014	(Millions of yen) 2Q FY2015
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Condensed Consolidated Statement (Condensed Consolidated C	•	ensive Income 2 2Q FY2014 (For the three-month	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	ensive Income 2  2Q FY2014 (For the three-month ended September 30,	(Millions of yen)  2Q FY2015 (For the three-month ended September 30,
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	ensive Income 2 2Q FY2014 (For the three-month ended September 30, 2014)	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	ensive Income 2 2Q FY2014 (For the three-month ended September 30, 2014) 18,661	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	ensive Income 2 2Q FY2014 (For the three-month ended September 30, 2014)	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	ensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period Other comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income  Items that will not be reclassified to profit or loss  Remeasurement of defined benefit plans  Items that may be reclassified subsequently to profit or loss  Foreign currency translation adjustments  Cash flow hedges  Available-for-sale financial assets  Share of other comprehensive income of investments	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Conso	•	8.32  ensive Income  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3 -12,763
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of Cont	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046 14,905	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955  -29,041
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046  14,905  36,079	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955  -29,041  -19,240
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of Cont	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046 14,905	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955  -29,041
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Condensed Con	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046  14,905  36,079	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3 -12,763 -1,955  -29,041 -19,240
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes Total comprehensive income for the period  Total comprehensive income attributable to:	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046 14,905 36,079 54,740	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3 -12,763 -1,955  -29,041  -19,240  -16,902
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of Consolidated Statement of Consolidated Stateme	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046 14,905 36,079 54,740	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955  -29,041  -19,240  -16,902
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans Items that may be reclassified subsequently to profit or loss Foreign currency translation adjustments Cash flow hedges Available-for-sale financial assets Share of other comprehensive income of investments accounted for using the equity method  Total other comprehensive income for the period, net of taxes Total comprehensive income for the period  Total comprehensive income attributable to:	•	8.32  Pensive Income 2  2Q FY2014 (For the three-month ended September 30, 2014)  18,661  21,174  9,129 -2 4,732 1,046 14,905 36,079 54,740	(Millions of yen)  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3 -12,763 -1,955  -29,041  -19,240  -16,902