## 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 FY2015	1H FY2016
1	Notes	(For the first-half ended September 30, 2015)	(For the first-half ended September 30, 2016)
Revenue		2,241,294	2,085,077
Cost of sales		-1,696,606	-1,541,270
Gross profit	•	544,688	543,807
Selling, general and administrative expenses		-549,266	-515,585
Other income (expenses)		-7,859	-2,323
Operating profit		-12,437	25,899
Financial income		3,427	4,300
Financial expenses		-5,120	-7,694
Income from investments accounted for using the equity method, net	,	10,975	3,515
Profit for the period before income taxes		-3,155	26,020
Income tax expenses	,	-12,107	-11,910
Profit for the period	;	-15,262	14,110
Profit for the period attributable to:			
Owners of the parent		-15,956	11,861
Non-controlling interests		694	2,249
Total	:	-15,262	14,110
Famina non shana			
Earning per snare			<b>= =</b> 0
Earning per share Basic earnings per share (Yen)		-7.71	5.73
Basic earnings per share (Yen) Diluted earnings per share (Yen)		-7.71 -7.71	5.73 5.72
Basic earnings per share (Yen)	ensive	-7.71 e Income]	5.72 (Millions of yen)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensed Consolidated Statement Ontolidated Statement Ontolid		-7.71  e Income  1H FY2015  (For the first-half ended	5.72
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensed Consolidated Statement Ontolidated Statement Ontolid		-7.71 e Income] 1H FY2015	5.72 (Millions of yen) 1H FY2016
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehendation of the period]		-7.71  e Income  1H FY2015  (For the first-half ended	(Millions of yen)  1H FY2016  (For the first-half ended)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehensive income		-7.71  Elincome  1H FY2015  (For the first-half ended September 30, 2015)	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehenses the comprehense of the period of the comprehensive income Items that will not be reclassified to profit or loss Remeasurement of defined benefit plans		-7.71  Elincome  1H FY2015  (For the first-half ended September 30, 2015)	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehe  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		-7.71  Elincome  1H FY2015  (For the first-half ended September 30, 2015)  -15,262	(Millions of yen)  1H FY2016  (For the first-half ended September 30, 2016)  14,110  -25,535
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehe  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		-7.71  Income  IH FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016) 14,110 -25,535 -33,782
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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		-7.71  Income  IH FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694 -111	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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		-7.71  Parame  Income  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016) 14,110 -25,535 -33,782 169 1,310
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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		-7.71  Elincome  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344 -1,501	(Millions of yen)  1H FY2016  (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782  169 1,310 -5,157
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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		-7.71  Parame Income The FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344  -1,501  -18,650	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169 1,310 -5,157 -37,460
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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		-7.71  Elincome  1H FY2015  (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344 -1,501	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169 1,310 -5,157  -37,460 -62,995
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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,		-7.71  Parame Income The FY2015 (For the first-half ended September 30, 2015)  -15,262  1,338  -5,694  -111 -11,344  -1,501  -18,650	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169 1,310 -5,157 -37,460
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehence  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		-7.71  Parame Income 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	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169 1,310 -5,157  -37,460 -62,995
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehend  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		-7.71  Parame Income 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	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169 1,310 -5,157  -37,460 -62,995
Basic earnings per share (Yen) Diluted earnings per share (Yen)  [First-Half Condensed Consolidated Statement of Comprehend  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:		-7.71  Paragraph -7.71	(Millions of yen) 1H FY2016 (For the first-half ended September 30, 2016)  14,110  -25,535  -33,782 169 1,310 -5,157 -37,460 -62,995 -48,885

		2Q FY2015	2Q FY2016
	Notes	(For the three-month	(For the three-month
	Notes	ended September 30,	ended September 30,
		2015)	2016)
Revenue		1,176,213	1,098,524
Cost of sales	_	-882,576	-800,392
Gross profit		293,637	298,132
Selling, general and administrative expenses		-276,912	-258,923
Other income (expenses)	_	-1,844	-2,091
Operating profit		14,881	37,118
Financial income		737	2,048
Financial expenses		-4,279	-1,392
Income from investments accounted for using the equity method, net	_	2,325	1,474
Profit for the period before income taxes		13,664	39,248
Income tax expenses	_	-11,326	-9,927
Profit for the period	=	2,338	29,321
Profit for the period attributable to:			
Owners of the parent		2,947	25,915
Non-controlling interests		-609	3,406
Total	=	2,338	29,321
Forning por chara			
Earning per share  Basic earnings per share (Yen)		1.40	10 50
Basic earnings per snare ( y en)			
Diluted earnings per share (Yen)		1.42 1.42	12.53 12.52
Diluted earnings per share (Yen)	omprehe	1.42 ensive Income	12.52 (Millions of yen)
Diluted earnings per share (Yen)	•	1.42 ensive Income 2Q FY2015	(Millions of yen) 2Q FY2016
Diluted earnings per share (Yen)	omprehe Notes	ensive Income  2Q FY2015 (For the three-month	(Millions of yen)  2Q FY2016 (For the three-month)
Diluted earnings per share (Yen)	•	ensive Income 2 2Q FY2015 (For the three-month ended September 30,	(Millions of yen)  2Q FY2016 (For the three-month ended September 30,
Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Condensed Consolidated Statement On Condense Condens	•	ensive Income 2 2Q FY2015 (For the three-month ended September 30, 2015)	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)
Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Control of the period of the	•	ensive Income 2 2Q FY2015 (For the three-month ended September 30,	(Millions of yen  2Q FY2016 (For the three-month ended September 30, 2016)
Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Consolidat	•	ensive Income 2 2Q FY2015 (For the three-month ended September 30, 2015)	(Millions of yen)  2Q FY2016 (For the three-month ended September 30,
Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Consolidat	•	2Q FY2015 (For the three-month ended September 30, 2015) 2,338	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321
Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income of the	•	ensive Income 2 2Q FY2015 (For the three-month ended September 30, 2015)	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)
Diluted earnings per share (Yen)  [Second-Quarter Condensed Consolidated Statement of Content of the period of the comprehensive income of the period of the	•	2Q FY2015 (For the three-month ended September 30, 2015) 2,338	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321
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	•	1.42  ensive Income  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585
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	•	1.42  ensive Income  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102
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	•	2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3 -12,763	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285
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	•	1.42  ensive Income  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955	(Millions of yen 2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943
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	•	2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320 -3 -12,763	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943
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,	•	1.42  ensive Income  2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943 -4,777
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	•	2Q FY2015 (For the three-month ended September 30, 2015)  2,338  9,801  -14,320  -3  -12,763  -1,955  -29,041	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943  -4,777  20,808
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	•	1.42  ensive Income  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	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943  -4,777  20,808
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 for the period	•	1.42  Pensive Income  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	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943 -4,777 20,808  50,129
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	•	1.42  ensive Income  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	(Millions of yen)  2Q FY2016 (For the three-month ended September 30, 2016)  29,321  25,585  -7,017 -102 4,285 -1,943  -4,777  20,808