

# Consolidated Statement of Income / Consolidated Statement of Comprehensive Income

## Consolidated Statement of Income

(Millions of yen)

	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023
<b>Net sales</b>	192,642	<b>217,709</b>
<b>Cost of sales</b>	123,713	<b>141,766</b>
<b>Gross profit</b>	68,928	<b>75,943</b>
<b>Selling, general and administrative expenses</b>	33,333	<b>35,318</b>
<b>Operating profit</b>	35,595	<b>40,624</b>
<b>Non-operating income</b>		
Interest income	137	<b>174</b>
Dividend income	993	<b>1,197</b>
Rental income from real estate	272	<b>273</b>
Foreign exchange gains	681	<b>793</b>
Other	457	<b>534</b>
Total non-operating income	2,543	<b>2,973</b>
<b>Non-operating expenses</b>		
Interest expenses	60	<b>80</b>
Expenses for conditional assignment	29	<b>29</b>
Rental expenses on real estate	85	<b>82</b>
Expenses for disposal of fixed assets	156	<b>112</b>
Other	182	<b>110</b>
Total non-operating expenses	514	<b>415</b>
<b>Ordinary profit</b>	37,624	<b>43,183</b>
<b>Extraordinary income</b>		
Gain on sale of non-current assets	1,154	<b>7</b>
Gain on sale of investment securities	63	<b>4,840</b>
Gain on extinguishment of tie-in shares	—	<b>34</b>
Total extraordinary income	1,218	<b>4,882</b>
<b>Extraordinary losses</b>		
Loss on sale of non-current assets	0	<b>0</b>
Impairment losses	51	<b>1</b>
Loss on retirement of non-current assets	51	<b>23</b>
Loss on tax purpose reduction entry of non-current assets	697	<b>—</b>
Loss on sale of investment securities	44	<b>0</b>
Other	18	<b>—</b>
Total extraordinary losses	864	<b>25</b>

## Consolidated Statement of Income (Continued)

(Millions of yen)

	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023
<b>Profit before income taxes</b>	37,977	<b>48,040</b>
<b>Income taxes - current</b>	11,026	<b>14,114</b>
<b>Income taxes - deferred</b>	228	<b>△89</b>
<b>Total income taxes</b>	11,255	<b>14,025</b>
<b>Profit</b>	26,722	<b>34,015</b>
<b>Profit attributable to non-controlling interests</b>	31	<b>42</b>
<b>Profit attributable to owners of parent</b>	26,690	<b>33,973</b>

## Consolidated Statement of Comprehensive Income

(Millions of yen)

	Fiscal year ended March 31, 2022	Fiscal year ended March 31, 2023
<b>Profit</b>	26,722	<b>34,015</b>
<b>Other comprehensive income</b>		
Valuation difference on available-for-sale securities	185	<b>△2,500</b>
Foreign currency translation adjustment	1,796	<b>1,957</b>
Remeasurements of defined benefit plans, net of tax	217	<b>△83</b>
Total other comprehensive income	2,200	<b>△626</b>
<b>Comprehensive income</b>	28,922	<b>33,389</b>
<b>Comprehensive income attributable to</b>		
Owners of parent	28,869	<b>33,261</b>
Non-controlling interests	52	<b>127</b>