

This document is an English translation of financial results released on June 19, 2014 and written initially in Japanese. The Japanese original should be considered as the primary version.



June 19, 2014

Consolidated Financial Results for the Fiscal Year Ended March 31, 2014 <under IFRSs>

Company name: **Itochu Enex Co., Ltd.**
 Listing: Tokyo Stock Exchange, 1st Section
 Stock code: 8133
 URL: <http://www.itcenex.com/english/>
 Representative: Kenji Okada, President
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Scheduled date of ordinary general meeting of shareholders: June 19, 2014
 Scheduled date to commence dividend payments: June 20, 2014
 Scheduled date to file annual securities report: June 19, 2014
 Preparation of supplementary results briefing material on financial results: None
 Holding of financial results presentation meeting: None

(Millions of yen with fractional amounts rounded, unless otherwise noted)

1. Consolidated financial results for the fiscal year ended March 31, 2014 (from April 1, 2013 to March 31, 2014)

(1) Consolidated operating results (Percentages indicate year-on-year changes.)

| Fiscal year ended | Net sales | | Operating income | | Profit before tax | | Profit | | Profit attributable to owners of parent | | Total comprehensive income | |
|-------------------|-----------------|-----|------------------|-------|-------------------|------|-----------------|-----|---|------|----------------------------|-------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| March 31, 2014 | 1,506,606 | 5.3 | 11,859 | (6.9) | 13,828 | 13.0 | 8,040 | 8.7 | 7,119 | 10.0 | 7,955 | (3.7) |
| March 31, 2013 | 1,430,746 | – | 12,738 | – | 12,234 | – | 7,393 | – | 6,470 | – | 8,259 | – |

| Fiscal year ended | Basic earnings per share | Diluted earnings per share | Ratio of profit to equity attributable to owners of parent | Ratio of profit before tax to total assets | Ratio of operating income to net sales |
|-------------------|--------------------------|----------------------------|--|--|--|
| | Yen | Yen | % | % | % |
| March 31, 2014 | 63.00 | – | 7.7 | 4.3 | 0.8 |
| March 31, 2013 | 57.26 | – | 7.5 | 4.0 | 0.9 |

Reference: Share of profit (loss) of investments accounted for using equity method

For the fiscal year ended March 31, 2014: 528 million yen

For the fiscal year ended March 31, 2013: (28) million yen

Note: “Net sales” are presented in accordance with the Japanese accounting practices and represent the total sum of amounts of transactions that the Company and its consolidated subsidiaries conducted as a party to the contract and transactions in which the Company and its consolidated subsidiaries were involved as an agent.

“Operating income” represents “Profit from operating activities” in the consolidated statement of comprehensive income.

“Basic earnings per share” are calculated based on “Profit attributable to owners of parent.”

(2) Consolidated financial position

| | Total assets | Total equity | Equity attributable to owners of parent | Ratio of equity attributable to owners of parent to total assets | Equity attributable to owners of parent per share |
|----------------|-----------------|-----------------|---|--|---|
| As of | Millions of yen | Millions of yen | Millions of yen | % | Yen |
| March 31, 2014 | 320,724 | 104,120 | 94,651 | 29.5 | 837.69 |
| March 31, 2013 | 315,893 | 97,655 | 89,424 | 28.3 | 791.42 |

(3) Consolidated cash flows

| | Net cash flows from (used in) operating activities | Net cash flows from (used in) investing activities | Net cash flows from (used in) financing activities | Cash and cash equivalents at end of period |
|-------------------|--|--|--|--|
| Fiscal year ended | Millions of yen | Millions of yen | Millions of yen | Millions of yen |
| March 31, 2014 | 17,530 | (12,556) | (8,859) | 14,251 |
| March 31, 2013 | 22,754 | (24,930) | 4,759 | 18,062 |

2. Cash dividends

| | Annual cash dividends per share | | | | | Total cash dividends (Total) | Dividend payout ratio (Consolidated) | Ratio of total amount of dividends to equity attributable to owners of parent (Consolidated) |
|--|---------------------------------|--------------------|-------------------|-----------------|-------|------------------------------|--------------------------------------|--|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total | | | |
| Fiscal year ended | Yen | Yen | Yen | Yen | Yen | Millions of yen | % | % |
| March 31, 2013 | – | 8.00 | – | 8.00 | 16.00 | 1,808 | 27.9 | 2.1 |
| March 31, 2014 | – | 8.00 | – | 12.00 | 20.00 | 2,260 | 31.7 | 2.5 |
| Fiscal year ending March 31, 2015 (Forecast) | – | 11.00 | – | 11.00 | 22.00 | | 32.7 | |

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2015
(from April 1, 2014 to March 31, 2015)

(Percentages indicate year-on-year changes.)

| | Net sales | | Operating income | | Profit before tax | | Profit attributable to owners of parent | | Basic earnings per share |
|--------------------------------------|-----------------|-----|------------------|------|-------------------|-------|---|-----|--------------------------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % | Yen |
| Six months ending September 30, 2014 | – | – | – | – | – | – | – | – | – |
| Fiscal year ending March 31, 2015 | 1,600,000 | 6.2 | 13,800 | 16.4 | 13,800 | (0.2) | 7,600 | 6.8 | 67.26 |

Note: The Company's performance is evaluated on a fiscal year basis. Accordingly, consolidated earnings forecasts for the first six months of fiscal year are not prepared.

*** Notes**

(1) Changes in significant subsidiaries during the period (changes in specified subsidiaries resulting in the change in scope of consolidation): None

(2) Changes in accounting policies and changes in accounting estimates

- a. Changes in accounting policies required by IFRS: None
- b. Changes in accounting policies other than the above: None
- c. Changes in accounting estimates: None

(3) Number of issued shares (common shares)

a. Total number of issued shares at end of period (including treasury shares)

| | |
|----------------------|--------------------|
| As of March 31, 2014 | 116,881,106 shares |
| As of March 31, 2013 | 116,881,106 shares |

b. Number of treasury shares at end of period

| | |
|----------------------|------------------|
| As of March 31, 2014 | 3,890,015 shares |
| As of March 31, 2013 | 3,888,654 shares |

c. Average number of outstanding shares during the period

| | |
|----------------------------------|--------------------|
| Fiscal year ended March 31, 2014 | 112,991,846 shares |
| Fiscal year ended March 31, 2013 | 112,992,550 shares |

*** Indication regarding execution of audit procedures**

This financial results report is out of the scope of the audit procedures that are required by the Financial Instruments and Exchange Act. However, the audit procedures for financial statements pursuant to this Act were completed as our annual securities report was already filed today on June 19, 2014.

*** Proper use of earnings forecasts, and other special notes**

1. Pursuant to the provision of Article 93 of the “Ordinance on Terminology, Forms and Preparation Methods of Consolidated Financial Statements,” the Company has prepared its consolidated financial statements in accordance with IFRSs beginning with those in the annual securities report for the fiscal year ended March 31, 2014. This financial results report and its attachment are voluntary disclosure of major financial information under IFRSs among the items disclosed in the annual securities report filed today by the Company. The Company already announced its consolidated financial results report for the fiscal year ended March 31, 2014 under Japanese GAAP on April 30, 2014.
2. This financial results report and its attachment provide items described in the annual securities report with focus on a part of financial information under IFRSs. Therefore, these materials do not contain all information described in the items in the annual securities report that may be important to investors. For financial information and related items not contained in these materials, please refer to the Annual Securities Report for the 54th Fiscal Year.
3. The forecasts and other forward-looking statements in this report are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual performance may significantly differ from these forecasts due to various factors.

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1. Consolidated Financial Statements

(1) Consolidated Statement of Financial Position

(Millions of yen)

| | As of the date of transition to IFRSs (April 1, 2012) | As of March 31, 2013 | As of March 31, 2014 |
|--|---|-------------------------|-------------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash and cash equivalents | 15,436 | 18,062 | 14,251 |
| Operating receivables | 140,549 | 136,578 | 140,289 |
| Other current financial assets | 11,072 | 11,448 | 11,213 |
| Inventories | 16,027 | 18,134 | 18,655 |
| Trade advances paid | 2,061 | 3,085 | 2,108 |
| Other current assets | 1,169 | 1,889 | 1,677 |
| Total current assets | 186,314 | 189,196 | 188,193 |
| Non-current assets | | | |
| Investments accounted for using equity method | 5,987 | 6,032 | 5,927 |
| Other investments | 7,395 | 8,925 | 7,349 |
| Non-current financial assets other than investments | 9,322 | 10,573 | 10,598 |
| Property, plant and equipment | 41,008 | 57,655 | 66,988 |
| Investment property | 15,060 | 15,632 | 14,236 |
| Goodwill | – | – | 229 |
| Intangible assets | 7,119 | 10,999 | 10,280 |
| Deferred tax assets | 14,722 | 14,996 | 15,162 |
| Other non-current assets | 1,796 | 1,885 | 1,762 |
| Total non-current assets | 102,409 | 126,697 | 132,531 |
| Total assets | 288,723 | 315,893 | 320,724 |

(Millions of yen)

| | As of the date of transition to IFRSs (April 1, 2012) | As of March 31, 2013 | As of March 31, 2014 |
|--|---|-------------------------|-------------------------|
| LIABILITIES AND EQUITY | | | |
| Current liabilities | | | |
| Current bonds and borrowings | 20,485 | 14,745 | 11,499 |
| Operating payables | 125,181 | 124,046 | 125,655 |
| Other current financial liabilities | 5,675 | 6,678 | 5,026 |
| Income taxes payable | 2,452 | 3,994 | 4,021 |
| Advances received | 4,963 | 5,501 | 5,648 |
| Other current liabilities | 5,630 | 6,774 | 6,487 |
| Total current liabilities | 164,386 | 161,738 | 158,336 |
| Non-current liabilities | | | |
| Non-current bonds and borrowings | 10,306 | 26,158 | 27,099 |
| Other non-current financial liabilities | 16,575 | 17,371 | 17,660 |
| Net defined benefit liability | 6,664 | 7,005 | 7,042 |
| Deferred tax liabilities | 1,270 | 2,473 | 2,409 |
| Provisions | 2,433 | 2,934 | 3,372 |
| Other non-current liabilities | 646 | 559 | 686 |
| Total non-current liabilities | 37,894 | 56,500 | 58,268 |
| Total liabilities | 202,280 | 218,238 | 216,604 |
| Equity | | | |
| Share capital | 19,878 | 19,878 | 19,878 |
| Share premium | 18,737 | 18,737 | 18,737 |
| Retained earnings | 49,537 | 54,086 | 59,884 |
| Other components of equity | (2,504) | (1,527) | (2,098) |
| Treasury shares | (1,750) | (1,750) | (1,750) |
| Total equity attributable to owners of parent | 83,898 | 89,424 | 94,651 |
| Non-controlling interests | 2,545 | 8,231 | 9,469 |
| Total equity | 86,443 | 97,655 | 104,120 |
| Total liabilities and equity | 288,723 | 315,893 | 320,724 |

(2) Consolidated Statement of Comprehensive Income

(Millions of yen)

| | Fiscal year ended March 31, 2013 | Fiscal year ended March 31, 2014 |
|---|-------------------------------------|-------------------------------------|
| Revenue | 864,589 | 966,044 |
| Cost of sales | (794,923) | (894,445) |
| Gross profit | 69,666 | 71,599 |
| Other income and expense | | |
| Distribution, general and administrative expense | (55,668) | (57,878) |
| Profit (loss) from non-current assets | (914) | (1,460) |
| Other profit (loss) | (346) | (402) |
| Total other income and expense | (56,928) | (59,740) |
| Profit from operating activities | 12,738 | 11,859 |
| Finance income and finance costs | | |
| Interest received | 27 | 22 |
| Dividends received | 255 | 248 |
| Interest paid | (754) | (721) |
| Other finance income (costs) | (4) | (5) |
| Total finance income and finance costs | (476) | (456) |
| Share of profit (loss) of investments accounted for using equity method | (28) | 528 |
| Profit (loss) from sale of investments in subsidiaries and associates | – | 1,897 |
| Profit before tax | 12,234 | 13,828 |
| Income tax expense | (4,841) | (5,788) |
| Profit | 7,393 | 8,040 |
| Profit attributable to owners of parent | 6,470 | 7,119 |
| Profit attributable to non-controlling interests | 923 | 921 |

(Millions of yen)

| | Fiscal year ended March 31, 2013 | Fiscal year ended March 31, 2014 |
|--|-------------------------------------|-------------------------------------|
| Other comprehensive income (net of tax effect) | | |
| Items that will not be transferred to profit or loss | | |
| Financial assets at FVTOCI | 918 | 102 |
| Remeasurement of defined benefit plans | (117) | 58 |
| Other comprehensive income of associates accounted for using the equity method | 1 | 1 |
| Items that may be transferred to profit or loss | | |
| Exchange differences on translation of foreign operations | – | 21 |
| Cash flow hedges | 13 | (313) |
| Other comprehensive income of associates accounted for using the equity method | 51 | 46 |
| Total other comprehensive income (net of tax effect) | 866 | (85) |
| Comprehensive income | 8,259 | 7,955 |
| Comprehensive income attributable to owners of parent | 7,334 | 7,036 |
| Comprehensive income attributable to non-controlling interests | 925 | 919 |

(Yen)

| | | |
|---|-------|-------|
| Earnings per share (attributable to owners of parent) | | |
| Basic | 57.26 | 63.00 |
| Diluted | – | – |

(Millions of yen)

| | | |
|-----------|-----------|-----------|
| Net sales | 1,430,746 | 1,506,606 |
|-----------|-----------|-----------|

(Note) Net sales are presented in accordance with the Japanese accounting practices and represent the total sum of amounts of transactions that the Company and its consolidated subsidiaries conducted as a party to the contract and transactions in which the Company and its consolidated subsidiaries were involved as an agent. This is the item voluntarily disclosed by the Company for investors' convenience and is not required to be disclosed under IFRSs.

(3) Consolidated Statement of Changes in Equity

(Millions of yen)

| | Fiscal year ended March 31, 2013 | Fiscal year ended March 31, 2014 |
|---|-------------------------------------|-------------------------------------|
| Equity | | |
| Share capital | | |
| Balance at beginning of period | 19,878 | 19,878 |
| Balance at end of period | 19,878 | 19,878 |
| Share premium | | |
| Balance at beginning of period | 18,737 | 18,737 |
| Balance at end of period | 18,737 | 18,737 |
| Retained earnings | | |
| Balance at beginning of period | 49,537 | 54,086 |
| Profit attributable to owners of parent | 6,470 | 7,119 |
| Transfer from other components of equity | (113) | 487 |
| Dividends paid to owners of parent | (1,808) | (1,808) |
| Balance at end of period | 54,086 | 59,884 |
| Other components of equity | | |
| Balance at beginning of period | (2,504) | (1,527) |
| Other comprehensive income attributable to owners of parent | 864 | (84) |
| Transfer to retained earnings | 113 | (487) |
| Balance at end of period | (1,527) | (2,098) |
| Treasury shares | | |
| Balance at beginning of period | (1,750) | (1,750) |
| Purchase and disposal of treasury shares | (0) | (0) |
| Balance at end of period | (1,750) | (1,750) |
| Total equity attributable to owners of parent | 89,424 | 94,651 |
| Non-controlling interests | | |
| Balance at beginning of period | 2,545 | 8,231 |
| Profit attributable to non-controlling interests | 923 | 921 |
| Other comprehensive income attributable to non-controlling interests | 2 | (1) |
| Dividends paid to non-controlling interests | (132) | (175) |
| Changes due to additional acquisition and sale of interests in subsidiaries | 4,893 | 493 |
| Balance at end of period | 8,231 | 9,469 |
| Total equity | 97,655 | 104,120 |

(4) Consolidated Statement of Cash Flows

(Millions of yen)

| | Fiscal year ended March 31, 2013 | Fiscal year ended March 31, 2014 |
|--|-------------------------------------|-------------------------------------|
| Cash flows from (used in) operating activities | | |
| Profit before tax | 12,234 | 13,828 |
| Depreciation expense, etc. | 9,226 | 10,226 |
| Credit losses | 84 | 826 |
| Loss (profit) from non-current assets | 914 | 1,460 |
| Finance income and finance costs | 476 | 456 |
| Share of loss (profit) of investments accounted for using equity method | 28 | (528) |
| Loss (profit) loss from sale of investments in subsidiaries and associates | – | (1,897) |
| Decrease (increase) in operating receivables | 6,001 | (4,098) |
| Decrease (increase) in inventories | (2,112) | (129) |
| Increase (decrease) in operating payables | (1,432) | 1,309 |
| Other, net | 1,523 | 2,376 |
| Interest and dividends received | 365 | 440 |
| Interest paid | (707) | (614) |
| Income taxes paid | (3,846) | (6,125) |
| Net cash flows from (used in) operating activities | 22,754 | 17,530 |
| Cash flows from (used in) investing activities | | |
| Purchase of investments accounted for using equity method | (100) | (0) |
| Proceeds from sales of investments accounted for using equity method | 312 | 2,397 |
| Purchase of investments | (1,417) | (917) |
| Proceeds from sales of investments | 1,583 | 2,830 |
| Purchase of subsidiaries, net of cash acquired | (8,971) | (1,426) |
| Loans made to other parties | (8,071) | (1,958) |
| Cash receipt from repayment of loans made to other parties | 1,527 | 1,190 |
| Payments for property, plant and equipment and investment property | (9,184) | (15,105) |
| Proceeds from sales of property, plant and equipment and investment property | 1,640 | 1,704 |
| Purchase of intangible assets | (2,300) | (1,385) |
| Proceeds from sales of intangible assets | 51 | 114 |
| Net cash flows from (used in) investing activities | (24,930) | (12,556) |
| Cash flows from (used in) financing activities | | |
| Capital raised through bonds and borrowings | 21,241 | 992 |
| Repayments of bonds and borrowings | (10,046) | (7,872) |
| Net increase (decrease) in current borrowings | (4,526) | 5 |
| Capital transactions with non-controlling interests | 30 | – |
| Dividends paid to owners of parent | (1,808) | (1,808) |
| Dividends paid to non-controlling interests | (132) | (175) |
| Other, net | (0) | (1) |
| Net cash flows from (used in) financing activities | 4,759 | (8,859) |
| Increase (decrease) in cash and cash equivalents | 2,583 | (3,885) |
| Cash and cash equivalents at beginning of period | 15,436 | 18,062 |
| Effect of exchange rate fluctuation on cash and cash equivalents | 43 | 74 |
| Cash and cash equivalents at end of period | 18,062 | 14,251 |

(5) Significant Accounting Policies for Preparation of Consolidated Financial Statements

Please refer to “V. Financial Information, Consolidated Financial Statements, etc., Notes to Consolidated Financial Statements, 3. Significant Accounting Policies” in the Annual Securities Report for the 54th Fiscal Year.

(6) Notes to Consolidated Financial Statements

Segment Information

i) Outline of Reportable Segments

The reportable segments of the Group are components of the Group whose separate financial information is available. These segments are periodically evaluated by the Board of Directors in deciding how to allocate management resources and in assessing performance.

The Group has adopted the business division system. Each business division plans strategies for each category of target customers and markets and develops business activities. The Group has four reportable segments that correspond to the business divisions, namely the “Energy Trade Division,” “Car-Life Division,” “Total Home-Life Division” and “Power & Utility Division.”

The Energy Trade Division is engaged in the supply of industrial energy and materials, sale of asphalt and high-grade urea solution (AdBlue), sale of marine fuel and lubricating oil, the import/export and domestic supply/demand adjustment trading of petroleum products, chartering and operation of tankers and provisions of logistics functions such as petroleum storage facilities.

The Car-Life Division is engaged in the sale of gasoline, kerosene, light diesel oil, heavy fuel oil and grease, and the sales and services business to consumers, mostly through Car-Life Stations, including the sale of automobiles and automobile products, motor-vehicle inspections, auto maintenance, and rent-a-car business.

The Total-Life Division is engaged in the sale of liquefied petroleum gas, equipment (combustion, kitchen, air-conditioning, and other household equipment, etc.), next-generation energy equipment (solar power generation systems, fuel cells, etc.), and other lifestyle products, and provision of home-related services.

The Power & Utility Division is engaged in the electricity and steam supply business (electricity, steam, etc.), heat supply service for air conditioning, and LNG (liquefied natural gas) sale business.

Other businesses include the development and promotion of overseas projects and commissioned business for clerical work.

In the fiscal year ended March 31, 2014, positioning the power and utility business and the overseas business as priority fields while expanding and enhancing the existing core petroleum and gas-related business, the Group implemented the Group-wide organizational reform, in order to improve speed, flexibility, and governance in each field.

According to the reform, the Group integrated the Industrial Material Division and the Global Trade Division into the Energy Trade Division, as well as the Home-Life Division and the Total-Life Division into the Total Home-Life Division. The Group also established the new Power & Utility Division. Businesses including the electricity and steam supply business and the heat supply business, which had been previously conducted by the Industrial Material Division, were incorporated into this segment.

The segment information for the fiscal year ended March 31, 2013 was stated, classified into the segments used for the fiscal year ended March 31, 2014.

ii) Information on Reportable Segments

For the accounting method for the reportable segments, please refer to “V. Financial Information, Consolidated Financial Statements, etc., Notes to Consolidated Financial Statements, 3. Significant Accounting Policies” in the Annual Securities Report for the 54th Fiscal Year.

For the fiscal year ended March 31, 2013

(Millions of yen)

| | Reportable segment | | | | Total | Other | Total | Adjustment | Consolidated |
|---|--------------------|----------|-----------------|-----------------|-----------|-------|-----------|------------|--------------|
| | Energy Trade | Car-Life | Total Home-Life | Power & Utility | | | | | |
| Revenue | | | | | | | | | |
| Revenue from external customers | 213,816 | 523,314 | 104,445 | 22,865 | 864,440 | 149 | 864,589 | – | 864,589 |
| Intersegment revenue | 2,511 | 12,880 | 156 | – | 15,547 | 297 | 15,844 | (15,844) | – |
| Total revenue | 216,327 | 536,194 | 104,601 | 22,865 | 879,987 | 446 | 880,433 | (15,844) | 864,589 |
| Gross profit | 8,739 | 30,575 | 26,127 | 4,101 | 69,542 | 124 | 69,666 | – | 69,666 |
| Distribution, general and administrative expense | (4,897) | (26,916) | (21,944) | (2,023) | (55,780) | (62) | (55,842) | 174 | (55,668) |
| Profit (loss) from non-current assets | (164) | (94) | 8 | (380) | (630) | – | (630) | (284) | (914) |
| Other profit (loss) | (1,092) | 417 | 189 | 117 | (369) | 2 | (367) | 21 | (346) |
| Profit from operating activities | 2,586 | 3,982 | 4,380 | 1,815 | 12,763 | 64 | 12,827 | (89) | 12,738 |
| Finance income (costs) | (195) | (71) | (24) | (331) | (621) | (3) | (624) | 148 | (476) |
| Share of profit (loss) of investments accounted for using equity method | 5 | 26 | 367 | (409) | (11) | – | (11) | (17) | (28) |
| Segment profit | 2,396 | 3,937 | 4,723 | 1,075 | 12,131 | 61 | 12,192 | 42 | 12,234 |
| Other items | | | | | | | | | |
| Depreciation and amortization expense | (372) | (3,222) | (2,923) | (2,340) | (8,857) | (7) | (8,864) | (362) | (9,226) |
| Impairment loss | (25) | (71) | (13) | – | (109) | – | (109) | (118) | (227) |
| Segment assets | 96,453 | 100,270 | 58,178 | 38,903 | 293,804 | 819 | 294,623 | 21,270 | 315,893 |
| Investments accounted for using equity method | 105 | 91 | 4,354 | 1,029 | 5,579 | – | 5,579 | 453 | 6,032 |
| Capital expenditures | 1,168 | 4,001 | 2,888 | 2,841 | 10,898 | 9 | 10,907 | 577 | 11,484 |
| Net sales | 733,177 | 561,448 | 109,550 | 25,611 | 1,429,786 | 960 | 1,430,746 | – | 1,430,746 |

(Note) Intersegment transactions have been conducted at ordinary transaction prices.

Segment profit was adjusted based on profit before tax in the consolidated statement of comprehensive income.

The adjustment of ¥42 million to segment profit represents corporate profit (loss) not allocated to reportable segments.

The adjustment of ¥21,270 million to segment assets represents corporate assets not allocated to reportable segments.

Net sales are an item voluntarily disclosed by the Company and represent the amount of sales in accordance with Japanese accounting practices.

For the fiscal year ended March 31, 2014

(Millions of yen)

| | Reportable segment | | | | Total | Other | Total | Adjustment | Consolidated |
|---|--------------------|----------|-----------------|-----------------|-----------|-------|-----------|------------|--------------|
| | Energy Trade | Car-Life | Total Home-Life | Power & Utility | | | | | |
| Revenue | | | | | | | | | |
| Revenue from external customers | 237,461 | 572,879 | 122,503 | 33,117 | 965,960 | 84 | 966,044 | – | 966,044 |
| Intersegment revenue | 252 | 12,725 | 657 | – | 13,634 | 184 | 13,818 | (13,818) | – |
| Total revenue | 237,713 | 585,604 | 123,160 | 33,117 | 979,594 | 268 | 979,862 | (13,818) | 966,044 |
| Gross profit | 7,620 | 31,292 | 27,250 | 5,359 | 71,521 | 78 | 71,599 | – | 71,599 |
| Distribution, general and administrative expense | (4,925) | (28,029) | (22,428) | (2,391) | (57,773) | (67) | (57,840) | (38) | (57,878) |
| Profit (loss) from non-current assets | (102) | (810) | (17) | (680) | (1,609) | (1) | (1,610) | 150 | (1,460) |
| Other profit (loss) | (342) | (19) | 229 | 72 | (60) | (10) | (70) | (332) | (402) |
| Profit from operating activities | 2,251 | 2,434 | 5,034 | 2,360 | 12,079 | 0 | 12,079 | (220) | 11,859 |
| Finance income (costs) | (242) | (180) | 31 | (102) | (493) | (4) | (497) | 41 | (456) |
| Share of profit (loss) of investments accounted for using equity method | 8 | 17 | 538 | (14) | 549 | – | 549 | (21) | 528 |
| Profit (loss) from sale of investments in subsidiaries and associates | – | – | – | 1,897 | 1,897 | – | 1,897 | – | 1,897 |
| Segment profit (loss) | 2,017 | 2,271 | 5,603 | 4,141 | 14,032 | (4) | 14,028 | (200) | 13,828 |
| Other items | | | | | | | | | |
| Depreciation and amortization expense | (760) | (2,810) | (2,887) | (3,239) | (9,696) | (8) | (9,704) | (522) | (10,226) |
| Impairment loss | (80) | (740) | (70) | (283) | (1,173) | – | (1,173) | (190) | (1,363) |
| Segment assets | 93,255 | 99,387 | 64,248 | 44,660 | 301,550 | 694 | 302,244 | 18,480 | 320,724 |
| Investments accounted for using equity method | 100 | 107 | 4,718 | 549 | 5,474 | – | 5,474 | 453 | 5,927 |
| Capital expenditures | 955 | 2,976 | 2,865 | 8,807 | 15,603 | – | 15,603 | 887 | 16,490 |
| Net sales | 730,505 | 612,259 | 126,846 | 36,438 | 1,506,048 | 558 | 1,506,606 | – | 1,506,606 |

(Note) Intersegment transactions have been conducted at ordinary transaction prices.

Segment profit was adjusted based on profit before tax in the consolidated statement of comprehensive income.

The adjustment of negative ¥200 million to segment profit represents corporate profit (loss) not allocated to reportable segments.

The adjustment of ¥18,480 million to segment assets represents corporate assets not allocated to reportable segments.

Net sales are an item voluntarily disclosed by the Company and represent the amount of sales in accordance with Japanese accounting practices.

iii) Products and Services Information

This information is omitted because the classification of products and services is the same as the classification of reportable segments.

iv) Geographic Information

This information is omitted because revenue from external customers in Japan accounts for a large percentage of the revenue recorded in the consolidated statement of comprehensive income for the fiscal years ended March 31, 2013 and March 31, 2014.

v) Major Customers Information

This information is omitted because there is no major external customer from which revenue accounts for 10% or more of the revenue recorded in the consolidated statement of comprehensive income for the fiscal years ended March 31, 2013 and March 31, 2014.

Per Share Information

Basic earnings per share for the fiscal years ended March 31, 2013 and March 31, 2014 were calculated as follows:

| | Fiscal year ended March 31, 2013 | Fiscal year ended March 31, 2014 |
|--|-------------------------------------|-------------------------------------|
| Profit attributable to owners of parent (Millions of yen) | 6,470 | 7,119 |
| Weighted average number of ordinary shares outstanding (Thousands of shares) | 112,993 | 112,992 |
| Basic earnings per share (Yen) | 57.26 | 63.00 |

(Note) Diluted earnings per share are not presented because there were no dilutive potential shares.

Significant Events after the Reporting Period

Please refer to “V. Financial Information, Consolidated Financial Statements, etc., Notes to Consolidated Financial Statements, 41. Events after the Reporting Period” in the Annual Securities Report for the 54th Fiscal Year.

2. Disclosure about Transition to IFRSs

In preparing consolidated financial statements in accordance with IFRSs, the Company made adjustments to the amounts that were reported in the consolidated financial statements in accordance with Japanese GAAP. The effect of these adjustments in the consolidated financial position, operating results and cash flow position of the Group is shown below:

i) Reconciliation of Equity as of the Date of Transition to IFRSs (April 1, 2012)

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|--|---------------|------------------|--|---------|---|
| Assets | | | | | Assets |
| Current assets | | | | | Current assets |
| Cash and deposits | 15,313 | | 123 | 15,436 | Cash and cash equivalents |
| Notes and accounts receivable - trade | 150,896 | (307) | (10,040) | 140,549 | Operating receivables |
| | – | 11,390 | (318) | 11,072 | Other current financial assets |
| Merchandise and finished goods | 14,899 | 774 | 354 | 16,027 | Inventories |
| | – | 2,061 | – | 2,061 | Trade advances paid |
| Deferred tax assets | 1,685 | (1,685) | – | – | |
| Other | 15,390 | (14,224) | 3 | 1,169 | Other current assets |
| Allowance for doubtful accounts | (306) | 306 | – | – | |
| Total current assets | 197,877 | (1,685) | (9,878) | 186,314 | Total current assets |
| Non-current assets | | | | | Non-current assets |
| | – | 6,441 | (454) | 5,987 | Investments accounted for using equity method |
| | – | 7,394 | 1 | 7,395 | Other investments |
| | – | 8,346 | 976 | 9,322 | Non-current financial assets other than investments |
| Property, plant and equipment | | | | | Property, plant and equipment |
| | – | 52,539 | (11,531) | 41,008 | Investment property |
| | – | 21,095 | (6,035) | 15,060 | |
| Buildings and structures | 53,988 | (53,988) | – | – | |
| Accumulated depreciation | (32,960) | 32,960 | – | – | |
| Buildings and structures, net | 21,028 | (21,028) | – | – | |
| Machinery, equipment and vehicles | 39,479 | (39,479) | – | – | |
| Accumulated depreciation | (27,151) | 27,151 | – | – | |
| Machinery, equipment and vehicles, net | 12,328 | (12,328) | – | – | |
| Land | 35,085 | (35,085) | – | – | |
| Leased assets | 4,381 | (4,381) | – | – | |
| Accumulated depreciation | (2,230) | 2,230 | – | – | |
| Leased assets, net | 2,151 | (2,151) | – | – | |
| Construction in progress | 1,904 | (1,904) | – | – | |
| Other | 5,420 | (5,420) | – | – | |
| Accumulated depreciation | (4,282) | 4,282 | – | – | |
| Other, net | 1,138 | (1,138) | – | – | |
| Total property, plant and equipment | 73,634 | | | | |
| Intangible assets | | | | | |
| Goodwill | 3,431 | (3,431) | – | – | Goodwill |
| Other | 3,412 | 3,431 | 276 | 7,119 | Intangible assets |
| Total intangible assets | 6,843 | | | | |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|------------------------------------|---------------|------------------|--|---------|--------------------------|
| Investments and other assets | | | | | |
| Investment securities | 13,791 | (13,791) | – | – | |
| Long-term loans receivable | 1,167 | (1,167) | – | – | |
| Deferred tax assets | 2,724 | 1,685 | 10,313 | 14,722 | Deferred tax assets |
| Other | – | 1,794 | 2 | 1,796 | Other non-current assets |
| Other | 9,636 | (9,636) | – | – | |
| Allowance for doubtful accounts | (619) | 619 | – | – | |
| Total investments and other assets | 26,699 | | | | |
| Total non-current assets | 107,176 | 1,685 | (6,452) | 102,409 | Total non-current assets |
| Total assets | 305,053 | – | (16,330) | 288,723 | Total assets |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|---|---------------|------------------|--|---------|---|
| Liabilities | | | | | Liabilities and equity |
| | | | | | Liabilities |
| Current liabilities | | | | | Current liabilities |
| Accounts payable - trade | 129,225 | (129,225) | – | – | |
| Short-term loans payable | 16,350 | 4,000 | 135 | 20,485 | Current bonds and borrowings |
| Commercial papers | 4,000 | (4,000) | – | – | |
| Lease obligations | – | 135,688 | (10,507) | 125,181 | Operating payables |
| Lease obligations | 1,085 | (1,085) | – | – | |
| Income taxes payable | – | 4,898 | 777 | 5,675 | Other current financial liabilities |
| Income taxes payable | 2,383 | 24 | 45 | 2,452 | Income taxes payable |
| Provision for bonuses | – | 4,943 | 20 | 4,963 | Advances received |
| Provision for bonuses | 2,595 | (2,595) | – | – | |
| Provision for directors' bonuses | 288 | (288) | – | – | |
| Other | 17,219 | (12,360) | 771 | 5,630 | Other current liabilities |
| Total current liabilities | 173,145 | – | (8,759) | 164,386 | Total current liabilities |
| Non-current liabilities | | | | | Non-current liabilities |
| Bonds payable | 10,000 | 334 | (28) | 10,306 | Non-current bonds and borrowings |
| Long-term loans payable | 334 | (334) | – | – | |
| Lease obligations | 1,957 | (1,957) | – | – | |
| Deferred tax liabilities | 164 | 2,508 | (2,672) | – | |
| Deferred tax liabilities for land revaluation | 2,672 | (2,672) | – | – | |
| Other | – | 13,094 | 3,481 | 16,575 | Other non-current financial liabilities |
| Provision for retirement benefits | 6,239 | – | 425 | 6,664 | Net defined benefit liability |
| Asset retirement obligations | 2,339 | (2,339) | – | – | |
| Other | – | 164 | 1,106 | 1,270 | Deferred tax liabilities |
| Other | 12,112 | (11,137) | (329) | 646 | Provisions |
| Total non-current liabilities | 35,817 | – | 2,077 | 37,894 | Total non-current liabilities |
| Total liabilities | 208,962 | – | (6,682) | 202,280 | Total liabilities |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|---|---------------|------------------|--|---------|---|
| Net assets | | | | | |
| Shareholders' equity | | | | | Equity |
| Capital stock | 19,878 | – | – | 19,878 | Share capital |
| Capital surplus | 18,737 | – | – | 18,737 | Share premium |
| Retained earnings | 65,187 | – | (15,650) | 49,537 | Retained earnings |
| Treasury shares | – | (8,662) | 6,158 | (2,504) | Other components of equity |
| Total shareholders' equity | 102,052 | – | – | (1,750) | Treasury shares |
| Accumulated other comprehensive income | | | | | |
| Valuation difference on available-for-sale securities | (1,031) | 1,031 | – | – | |
| Deferred gains or losses on hedges | (4) | 4 | – | – | |
| Revaluation reserve for land | (7,627) | 7,627 | – | – | |
| Foreign currency translation adjustment | 20 | – | (20) | – | |
| Total accumulated other comprehensive income | (8,642) | – | – | – | |
| | – | – | – | 83,898 | Total equity attributable to owners of parent |
| Minority interests | 2,681 | – | (136) | 2,545 | Non-controlling interests |
| Total net assets | 96,091 | – | (9,648) | 86,443 | Total equity |
| Total liabilities and net assets | 305,053 | – | (16,330) | 288,723 | Total liabilities and equity |

ii) Reconciliation of Equity as of March 31, 2013

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|--|---------------|------------------|--|---------|---|
| Assets | | | | | Assets |
| Current assets | | | | | Current assets |
| Cash and deposits | 17,881 | – | 181 | 18,062 | Cash and cash equivalents |
| Notes and accounts receivable - trade | 139,140 | (219) | (2,343) | 136,578 | Operating receivables |
| | – | 11,455 | (7) | 11,448 | Other current financial assets |
| Merchandise and finished goods | 17,045 | 846 | 243 | 18,134 | Inventories |
| | – | 3,085 | – | 3,085 | Trade advances paid |
| Deferred tax assets | 1,964 | (1,964) | – | – | |
| Other | 17,267 | (15,385) | 7 | 1,889 | Other current assets |
| Allowance for doubtful accounts | (219) | 219 | – | – | |
| Total current assets | 193,078 | (1,963) | (1,919) | 189,196 | Total current assets |
| Non-current assets | | | | | Non-current assets |
| | – | 6,564 | (532) | 6,032 | Investments accounted for using equity method |
| | – | 8,924 | 1 | 8,925 | Other investments |
| | – | 9,739 | 834 | 10,573 | Non-current financial assets other than investments |
| Property, plant and equipment | | | | | Property, plant and equipment |
| | – | 67,809 | (10,154) | 57,655 | Investment property |
| | – | 21,559 | (5,927) | 15,632 | |
| Buildings and structures | 57,725 | (57,725) | – | – | |
| Accumulated depreciation | (33,203) | 33,203 | – | – | |
| Buildings and structures, net | 24,522 | (24,522) | – | – | |
| Machinery, equipment and vehicles | 53,022 | (53,022) | – | – | |
| Accumulated depreciation | (28,210) | 28,210 | – | – | |
| Machinery, equipment and vehicles, net | 24,812 | (24,812) | – | – | |
| Vessels | 488 | (488) | – | – | |
| Accumulated depreciation | (11) | 11 | – | – | |
| Vessels, net | 477 | (477) | – | – | |
| Land | 34,753 | (34,753) | – | – | |
| Leased assets | 5,435 | (5,435) | – | – | |
| Accumulated depreciation | (3,027) | 3,027 | – | – | |
| Leased assets, net | 2,408 | (2,408) | – | – | |
| Construction in progress | 589 | (589) | – | – | |
| Other | 6,206 | (6,206) | – | – | |
| Accumulated depreciation | (4,398) | 4,398 | – | – | |
| Other, net | 1,808 | (1,808) | – | – | |
| Total property, plant and equipment | 89,369 | | | | |
| Intangible assets | | | | | |
| Goodwill | 3,209 | (3,209) | – | – | Goodwill |
| Other | 8,165 | 3,209 | (375) | 10,999 | Intangible assets |
| Total intangible assets | 11,374 | | | | |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|------------------------------------|---------------|------------------|--|---------|--------------------------|
| Investments and other assets | | | | | |
| Investment securities | 15,270 | (15,270) | – | – | |
| Long-term loans receivable | 964 | (964) | – | – | |
| Deferred tax assets | 2,816 | 1,964 | 10,216 | 14,996 | Deferred tax assets |
| Other | – | 1,883 | 2 | 1,885 | Other non-current assets |
| Other | 11,379 | (11,379) | – | – | |
| Allowance for doubtful accounts | (503) | 503 | – | – | |
| Total investments and other assets | 29,926 | | | | |
| Total non-current assets | 130,669 | 1,963 | (5,935) | 126,697 | Total non-current assets |
| Total assets | 323,747 | – | (7,854) | 315,893 | Total assets |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|---|---------------|------------------|--|---------|---|
| Liabilities | | | | | Liabilities and equity |
| | | | | | Liabilities |
| Current liabilities | | | | | Current liabilities |
| Accounts payable - trade | 119,006 | (119,006) | – | – | |
| Short-term loans payable | 9,595 | 5,000 | 150 | 14,745 | Current bonds and borrowings |
| Current portion of bonds | 5,000 | (5,000) | – | – | |
| Lease obligations | – | 126,690 | (2,644) | 124,046 | Operating payables |
| Income taxes payable | 1,132 | (1,132) | – | – | |
| Other | – | 5,604 | 1,074 | 6,678 | Other current financial liabilities |
| Provision for bonuses | 3,933 | 29 | 32 | 3,994 | Income taxes payable |
| Provision for directors' bonuses | – | 5,485 | 16 | 5,501 | Advances received |
| Other | 3,115 | (3,115) | – | – | |
| Other | 405 | (405) | – | – | |
| Other | 20,047 | (14,150) | 877 | 6,774 | Other current liabilities |
| Total current liabilities | 162,233 | – | (495) | 161,738 | Total current liabilities |
| Non-current liabilities | | | | | Non-current liabilities |
| Bonds payable | 20,000 | 6,247 | (89) | 26,158 | Non-current bonds and borrowings |
| Long-term loans payable | 6,247 | (6,247) | – | – | |
| Lease obligations | 2,141 | (2,141) | – | – | |
| Deferred tax liabilities | 1,810 | 629 | (2,439) | – | |
| Deferred tax liabilities for land revaluation | 2,439 | (2,439) | – | – | |
| Other | – | 14,471 | 2,900 | 17,371 | Other non-current financial liabilities |
| Provision for retirement benefits | 6,404 | – | 601 | 7,005 | Net defined benefit liability |
| Asset retirement obligations | 2,688 | (2,688) | – | – | |
| Other | – | 1,810 | 663 | 2,473 | Deferred tax liabilities |
| Other | – | 2,688 | 246 | 2,934 | Provisions |
| Other | 13,254 | (12,330) | (365) | 559 | Other non-current liabilities |
| Total non-current liabilities | 54,983 | – | 1,517 | 56,500 | Total non-current liabilities |
| Total liabilities | 217,216 | – | 1,022 | 218,238 | Total liabilities |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|---|---------------|------------------|--|---------|---|
| Net assets | | | | | |
| Shareholders' equity | | | | | Equity |
| Capital stock | 19,878 | – | – | 19,878 | Share capital |
| Capital surplus | 18,737 | – | – | 18,737 | Share premium |
| Retained earnings | 69,106 | – | (15,020) | 54,086 | Retained earnings |
| Treasury shares | (1,750) | – | – | (1,750) | Other components of equity |
| Total shareholders' equity | 105,971 | (7,836) | 6,309 | (1,527) | Treasury shares |
| Accumulated other comprehensive income | | | | | |
| Valuation difference on available-for-sale securities | (104) | 104 | – | – | |
| Deferred gains or losses on hedges | (5) | 5 | – | – | |
| Revaluation reserve for land | (7,779) | 7,779 | – | – | |
| Foreign currency translation adjustment | 72 | (52) | (20) | – | |
| Total accumulated other comprehensive income | (7,816) | | | | |
| | – | – | – | 89,424 | Total equity attributable to owners of parent |
| Minority interests | 8,376 | – | (145) | 8,231 | Non-controlling interests |
| Total net assets | 106,531 | – | (8,876) | 97,655 | Total equity |
| Total liabilities and net assets | 323,747 | – | (7,854) | 315,893 | Total liabilities and equity |

iii) Reconciliation of Comprehensive Income for the Fiscal Year Ended March 31, 2013

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|---|---------------|------------------|--|-----------|---|
| Consolidated statement of income | | | | | |
| Net sales | 1,430,746 | (231) | (565,926) | 864,589 | Revenue |
| Cost of sales | (1,360,691) | 323 | 565,445 | (794,923) | Cost of sales |
| Gross profit | 70,055 | 92 | (481) | 69,666 | Gross profit |
| Selling, general and administrative expenses | (56,329) | (135) | 796 | (55,668) | Distribution, general and administrative expense |
| | – | (1,587) | 673 | (914) | Profit (loss) from non-current assets |
| | – | (346) | – | (346) | Other profit (loss) |
| Operating income | 13,726 | (1,976) | 988 | 12,738 | Profit from operating activities |
| Non-operating income | | | | | |
| Interest income | 27 | – | – | 27 | Interest received |
| Dividend income | 255 | – | – | 255 | Dividends received |
| Purchase discounts | 323 | (323) | – | – | |
| Other | 926 | (926) | – | – | |
| Non-operating expenses | | | | | |
| Interest expenses | (548) | – | (206) | (754) | Interest paid |
| Sales discounts | (231) | 231 | – | – | |
| Bond issuance cost | (85) | – | 85 | – | |
| | – | – | (4) | (4) | Other finance income (costs) |
| Foreign exchange losses | (1,137) | 1,137 | – | – | |
| Share of loss of entities accounted for using equity method | (28) | – | – | (28) | Share of profit (loss) of investments accounted for using equity method |
| Other | (265) | 265 | – | – | |
| Ordinary income | 12,963 | – | – | – | |
| Extraordinary income | | | | | |
| Gain on sales of non-current assets | 275 | (275) | – | – | |
| Gain on sales of investment securities | 12 | – | (12) | – | |
| Compensation income for expropriation | 130 | (130) | – | – | |
| Extraordinary losses | | | | | |
| Loss on sales and retirement of non-current assets | (1,125) | 1,125 | – | – | |
| Loss on sales of investment securities | (2) | – | 2 | – | |
| Loss on valuation of investment securities | (12) | – | 12 | – | |
| Impairment loss | (712) | 712 | – | – | |
| Other | (31) | 24 | 7 | – | |
| Income before income taxes and minority interests | 11,498 | (136) | 872 | 12,234 | Profit before tax |
| Income taxes - current | (5,479) | 611 | 27 | (4,841) | Income tax expense |
| Income taxes - deferred | 475 | (475) | – | – | |
| Income before minority interests | 6,494 | – | 899 | 7,393 | Profit |
| Minority interests in income | (917) | – | (6) | (923) | Profit attributable to non-controlling interests |
| Net income | 5,577 | – | 893 | 6,470 | Profit attributable to owners of parent |

(Millions of yen)

| Line item under Japanese GAAP | Japanese GAAP | Reclassification | Differences in recognition and measurement | IFRSs | Line item under IFRSs |
|---|---------------|------------------|--|-------|--|
| Consolidated statement of comprehensive income | | | | | |
| Other comprehensive income | | | | | |
| Income before minority interests | 6,494 | – | 899 | 7,393 | Profit |
| | | | | | Items that will not be transferred to profit or loss |
| Valuation difference on available-for-sale securities | 926 | – | (8) | 918 | Financial assets at FVTOCI |
| | – | – | (117) | (117) | Remeasurement of defined benefit plans |
| | – | – | 1 | 1 | Other comprehensive income of associates accounted for using the equity method |
| | – | – | 13 | 13 | Items that may be transferred to profit or loss |
| Share of other comprehensive income of entities accounted for using equity method | 51 | – | – | 51 | Cash flow hedges |
| | | | | | Other comprehensive income of associates accounted for using the equity method |
| Total other comprehensive income | 977 | – | (111) | 866 | Total other comprehensive income (net of tax effect) |
| Comprehensive income | 7,471 | – | 788 | 8,259 | Comprehensive income |
| Comprehensive income attributable to owners of parent | 6,554 | – | 780 | 7,334 | Comprehensive income attributable to owners of parent |
| Comprehensive income attributable to minority interests | 917 | – | 8 | 925 | Comprehensive income attributable to non-controlling interests |
| Net income per share (attributable to owners of parent) | (Yen) | | (Yen) | (Yen) | Earnings per share (attributable to owners of parent) |
| Basic | 49.36 | – | 7.91 | 57.26 | Basic |
| Diluted | – | – | – | – | Diluted |

iv) Reconciliation of Cash Flows

There are no material differences between the consolidated statement of cash flows under Japanese GAAP and the consolidated statement of cash flows under IFRSs.