

Balance Sheet (Japan GAAP)

(As at 31 January 2016)

(Unit: thousand yen)

Account	Amount	Account	Amount
(Assets)		(Liabilities)	
I Current assets	17,376,196	I Current liabilities	11,426,048
Cash and cash equivalents	6,431,968	Bill payables	393,561
Trade receivables	4,647,991	Trade payables	4,071,573
Inventories	5,052,565	Interest-bearing borrowings	2,722,500
Consumables	76,758	Other payables	1,609,513
Prepaid expenses	157,283	Accrued expenses	578,233
Deferred tax assets	597,152	Current tax payables	1,152,640
Other receivables	292,320	Receipts in advance	61,125
Other current assets	131,406	Provision for staff bonus	299,645
Provision for trade receivables	△11,250	Provision for reinstatement costs	27,285
		Deposits from franchisees	393,854
		Other current liabilities	116,114
II Non-current assets	9,105,952	II Non-current liabilities	10,006,526
1 Fixed assets	1,626,033	Interest-bearing borrowings	7,402,500
Leasehold improvement and buildings	1,065,603	Net defined benefit retirement obligations	524,913
Fixtures	58	Provision for retirement allowance for executive officers	129,494
Tools and equipment	135,667	Provision for reinstatement costs	844,294
Land	350,000	Other payables	447,638
Construction in progress	15,500	Deposits from franchisees	610,119
Other fixed assets	59,203	Other non-current liabilities	47,564
2 Intangible assets	143,410	Total liabilities	21,432,574
Software	142,930	(Equity)	
Other intangible assets	479	I Share equity	5,067,128
3 Other non-current assets	7,336,508	1 Share capital	3,914,375
Investment in a subsidiary	3,068,952	2 Share premium	3,911,375
Rental deposits	3,204,460	(1) Share premium	3,911,375
Loans to a subsidiary	300,000	3 Retained earnings	△2,758,621
Prepaid expenses	202,690	(1) Retained earnings	△2,758,621
Deferred tax assets	560,406	Retained earnings	△2,758,621
		II Comprehensive income	△17,554
		1 Hedging gain/loss	△17,554
		Total equity	5,049,573
Total assets	26,482,148	Total liabilities and equity	26,482,148

(Note) All numbers are rounded-down

Income statement (Japan GAAP)

〔 From 1 February 2015
To 31 January 2016 〕

(Unit; thousand yen)

Account	Amount	
Turnover		63,429,887
Cost of goods sold		25,979,567
Gross profit		37,450,320
Selling and administrative expenses		31,420,760
Operating income		6,029,559
Non-operating income		
Write-back of provision for investment in a subsidiary	287,020	
Interest income	30,816	
Exchange gain	57,423	
Others	20,746	396,007
Non-operating expenses		
Interest expenses	167,994	
Finance charges	50,603	
Loss on disposals of fixed assets	28,688	
Others	5,166	252,452
Ordinary income		6,173,114
Non-ordinary expenses		
Impairment losses on fixed assets	46,194	
Loss from merger	154,236	200,431
Profit before taxation		5,972,683
Income tax	1,665,520	
Deferred tax	111,068	1,776,589
Net profit		4,196,094

(Note) All numbers are rounded-down