

Consolidated Statement of Comprehensive Income

Years ended March 31, 2021 and 2022

	Millions of yen		Thousands of U.S. dollars*
	FY2020 (From April 1, 2020 to March 31, 2021)	FY2021 (From April 1, 2021 to March 31, 2022)	FY2021 (From April 1, 2021 to March 31, 2022)
Revenue	¥105,939	¥105,387	\$860,935
Cost of sales	48,734	49,915	407,769
Gross profit	57,204	55,472	453,166
Other revenue and expenses			
Selling, general and administrative expenses	26,793	27,913	228,029
Research and development expense	10,908	10,980	89,699
Other income	266	309	2,524
Other expenses	117	388	3,170
Operating profit (loss)	19,651	16,499	134,785
Finance income	372	970	7,924
Finance costs	184	318	2,598
Share of profit (loss) of investments accounted for using equity method	—	(1)	(8)
Profit (loss) before tax	19,838	17,150	140,103
Income tax expense	3,695	4,309	35,201
Profit (loss)	16,143	12,841	104,902
Other comprehensive income			
Items that will not be reclassified to profit or loss			
Financial assets measured at fair value through other comprehensive income	186	(318)	(2,598)
Remeasurements of defined benefit plans	1,882	69	564
Total	2,069	(248)	(2,026)
Items that may be reclassified to profit or loss			
Exchange differences on translation of foreign operations	1,654	3,487	28,486
Total	1,654	3,487	28,486
Total other comprehensive income	3,724	3,238	26,452
Comprehensive income (loss)	¥19,867	¥16,080	\$131,362
Profit (loss), attributable to:			
Owners of parent	¥16,105	¥12,796	\$104,534
Non-controlling interests	37	45	368
Total	¥16,143	¥12,841	\$104,902
Comprehensive income (loss) attributable to:			
Owners of parent	¥19,829	¥16,035	\$130,994
Non-controlling interests	37	45	368
Total	¥19,867	¥16,080	\$131,362
Earnings per share		Yen	U.S. dollars*
Basic earnings per share	¥117.18	¥93.98	\$0.77
Diluted earnings per share	117.12	93.95	0.77

* The U.S. dollar amounts in this report represent translations of Japanese yen, for convenience only, at the rate of ¥122.41 to U.S. \$1.00, the approximate exchange rate on March 31, 2022.