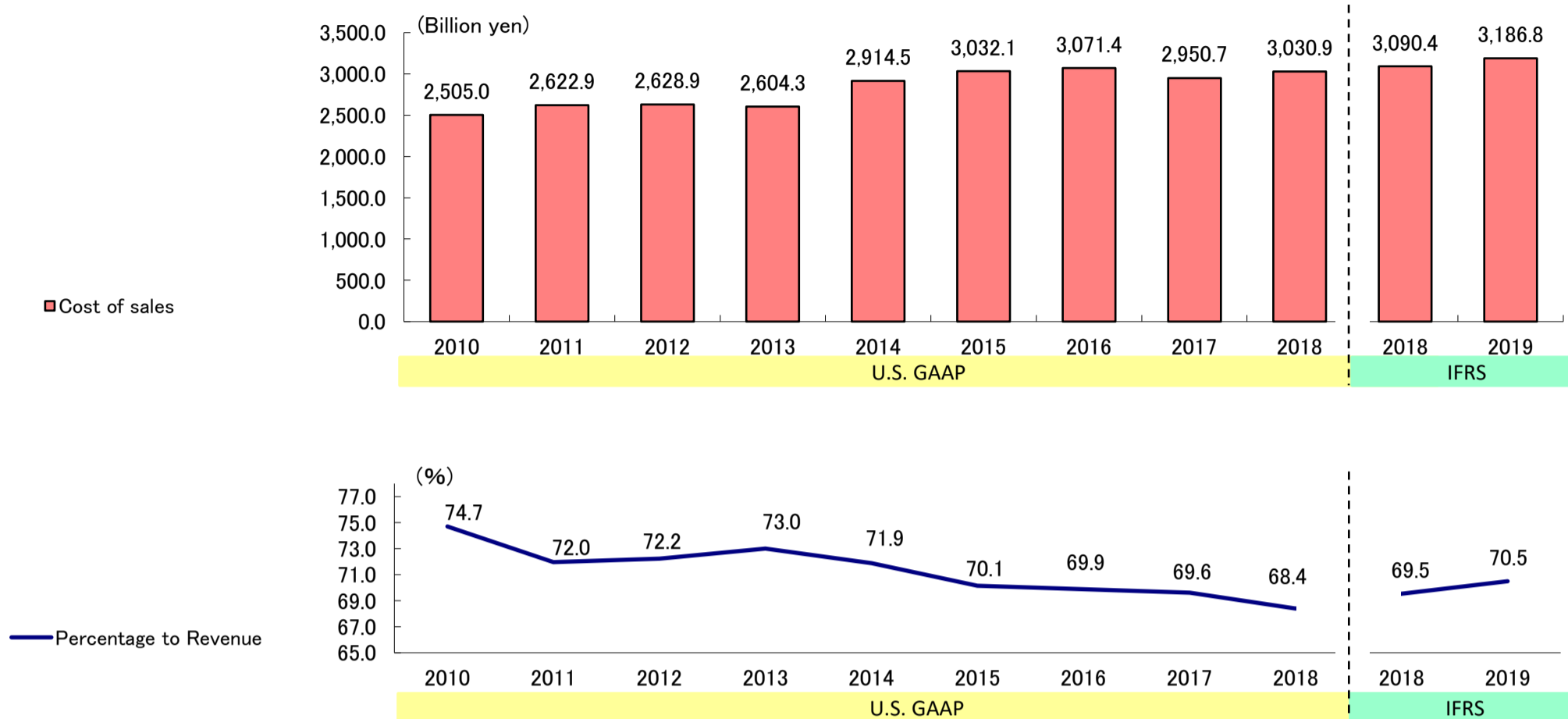
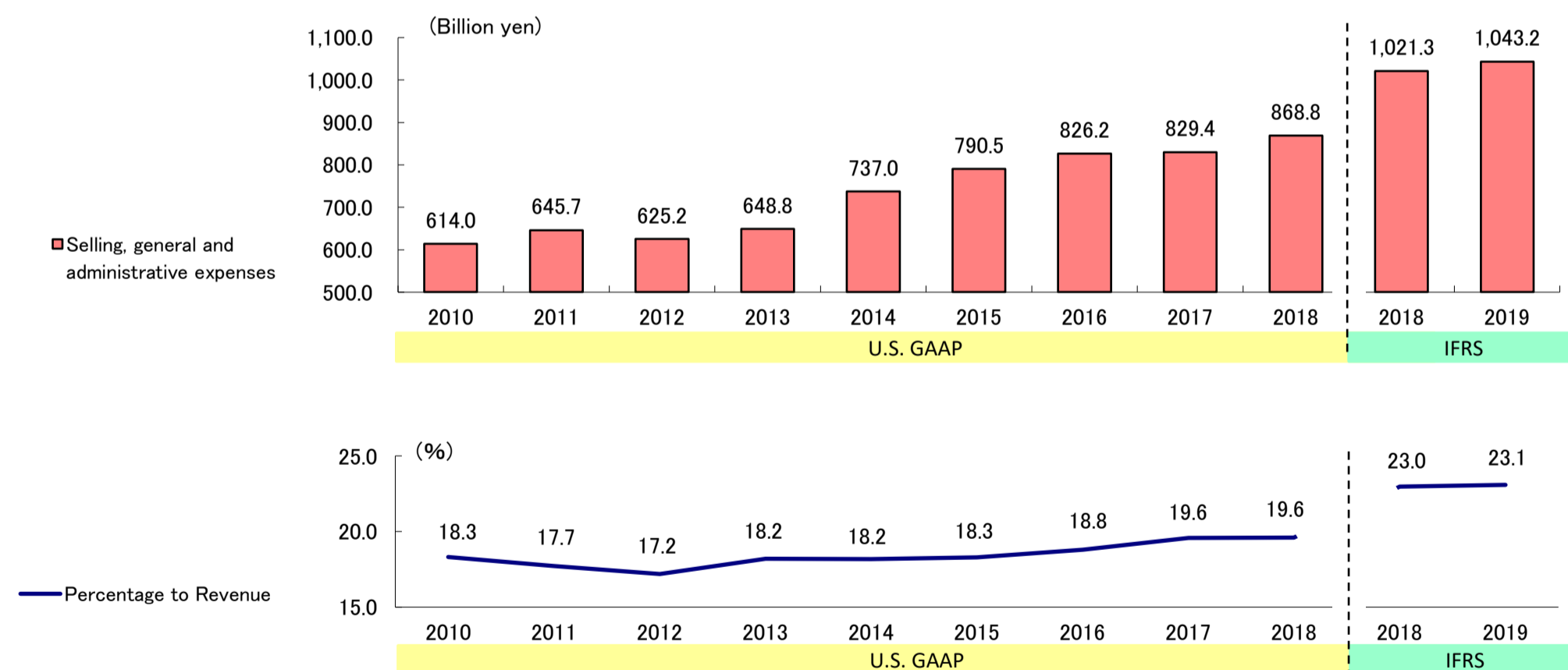


COSTS AND EXPENSES

Cost of Sales (売上原価)



Selling, General and Administrative Expenses (販売費及び一般管理費)



Years ended March 31	U.S. GAAP										IFRS	
	2010	2011	2012	2013	2014	2015	2016	2017	2018	2018	2019	
Cost of sales	2,505,095	2,622,959	2,628,964	2,604,360	2,914,589	3,032,161	3,071,435	2,950,729	3,030,902	3,090,449	3,186,869	
Cost of sales/ Revenue (%)	74.7	72.0	72.2	73.0	71.9	70.1	69.9	69.6	68.4	69.5	70.5	
Selling, general and administrative expenses	614,062	645,779	625,283	648,890	737,042	790,563	826,232	829,425	868,812	1,021,361	1,043,294	
Selling, general and administrative expenses/ Revenue (%)	18.3	17.7	17.2	18.2	18.2	18.3	18.8	19.6	19.6	23.0	23.1	