1. Consolidated Financial Statements, etc.

(1) Consolidated Financial Statements

1) Consolidated Statement of Financial Position

	Notes	As of February 28, 2018	As of February 28, 2019
		Millions of yen	Millions of yen
Assets			
Current assets			
Cash and cash equivalents	7	38,883	25,659
Trade and other receivables	8,28	125,649	132,943
Other financial assets	10,37	4,067	7,324
Inventories	9	33,755	38,349
Other current assets	12	6,076	7,004
Assets held for sale	11	6,732	-
Total current assets		215,164	211,281
Non-current assets			
Property, plant and equipment	13,20	458,877	471,238
Goodwill	14	523	523
Investment property	15	195,608	197,162
Intangible assets	14	3,588	4,489
Investments accounted for using equity method	16	16,425	17,616
Other financial assets	10,20	100,016	96,225
Deferred tax assets	18	7,286	8,280
Other non-current assets	12	24,857	22,754
Total non-current assets		807,183	818,291
Total assets		1,022,348	1,029,573

Millions of yenMillions of yenLiabilitiesCurrent liabilitiesBonds and ober payables19,2046,23031,320Trade and other payables22141,343138,938Other financial liabilities19,2030,81132,252Income tax payables242021,851Other current liabilities25,2864,56162,490Total current liabilities19,20,2134,24038,486Retirement banefit liabilities19,20,2134,24038,486Retirement banefit liabilities19,20,2134,24038,486Retirement banefit liabilities19,20,2134,24038,486Retirement banefit liabilities19,20,2134,24038,486Retirement banefit liabilities19,20,2134,24038,486Retirement banefit liabilities19,20,2134,24038,486Other nan-current liabilities19,20,2134,24038,486Other nan-current liabilities19,20,2134,24038,486Other nan-current liabilities2329,90929,003Provisions244,5955,1760,655Deferred tax liabilities1861,16160,455Other non-current liabilities2511,2319,880Total non-current liabilities2631,97431,974Share premium26211,864212,210Treasury shares26(15,244)(15,090)Other components of equity2615,772 <td< th=""><th></th><th>Notes</th><th>As of February 28, 2018</th><th>As of February 28, 2019</th></td<>		Notes	As of February 28, 2018	As of February 28, 2019
Liabilities Current liabilities Bonds and horrowings 19,20 46,230 31,320 Trade and other payables 22 141,343 138,938 Other financial liabilities 19,20 30,811 32,252 Income tax payables 9,202 8,174 Provisions 24 202 1,851 Other current liabilities 28,28 64,661 62,490 Total current liabilities 292,351 275,028 143,058 Non-current liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Other non-current liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Other non-current liabilities 29,909 29,003 176 Deferred tax liabilities 18 61,161<		-	Millions of yen	Millions of yen
Current liabilities Bonds and borrowings 19,20 46,230 31,320 Trade and other payables 22 141,343 138,938 Other financial liabilities 19,20 30,811 32,252 Income tax payables 9,202 8,174 Provisions 24 202 1,851 Other current liabilities 25,28 64,561 62,490 Total current liabilities 292,351 275,028 Non-current liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Other financial liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Total non-current liabilities 25 11,21 9,880 Total non-cu	Liabilities and equity			
Bonds and borrowings 19,20 46,230 31,320 Trade and other payables 22 141,343 138,938 Other financial liabilities 19,20 30,811 32,252 Income tax payables 9,202 8,174 Provisions 24 202 1,851 Other current liabilities 25,28 64,561 62,490 Total current liabilities 292,351 275,028 Non-current liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total labilities 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 151,151 168,861 Total lequity attributa	Liabilities			
Trade and other payables22141,343138,938Other financial liabilities19,20 21,3730,81132,252Income tax payables9,2028,174Provisions242021,851Other current liabilities25,2864,56162,490Total current liabilities292,351275,028Non-current liabilities19,20,2134,24038,486Retirement benefit liabilities19,20,2134,24038,486Retirement benefit liabilities2329,90929,003Provisions244,5955,176Deferred tax liabilities1861,16160,455Other non-current liabilities2511,2319,880Total loabilities2631,97431,974Share premium26211,864212,210Teasury shares26151,151188,861Retained earnings26151,151188,861Total equity attributable to owners of parent395,519442,212,00Non-controlling interests55,36855,784Total equity450,887468,485	Current liabilities			
Other financial liabilities 19,20 21,37 30,811 32,252 Income tax payables 9,202 8,174 Provisions 24 202 1,851 Other current liabilities 25,28 64,561 62,490 Total current liabilities 292,351 275,028 Non-current liabilities 19,20 137,972 143,058 Other financial liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total ibibilities 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 115,772 14,745 Retained earnings 26 15,772 14,745 Retained earnings 26	Bonds and borrowings	19,20	46,230	31,320
Other infanctal fiabilities 21,37 30,811 32,252 Income tax payables 9,202 8,174 Provisions 24 202 1,851 Other current liabilities 25,28 64,561 62,490 Total current liabilities 292,351 275,028 Non-current liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total non-current liabilities 26 31,974 31,974 Share premium 26 31,974 31,974 Share premium 26 115,272 14,745 Retained earnings 26 15,772 14,745 Retained earnings </td <td>Trade and other payables</td> <td>22</td> <td>141,343</td> <td>138,938</td>	Trade and other payables	22	141,343	138,938
Provisions 24 202 1,851 Other current liabilities 25,28 64,561 62,490 Total current liabilities 292,351 275,028 Non-current liabilities 19,20 137,972 143,058 Other financial liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total inabilities 26 31,974 286,059 Total inabilities 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 15,772 14,745 Retained earnings 26 15,151 168,861 Total equity	Other financial liabilities		30,811	32,252
Other current liabilities 25,28 64,561 62,490 Total current liabilities 292,351 275,028 Non-current liabilities 137,972 143,058 Bonds and borrowings 19,20,21 34,240 38,486 Retirement benefit liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total non-current liabilities 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 15,772 14,745 Retained earnings 26 15,1751 168,861 Total equity attributable to owners of parent 395,519 412,700	Income tax payables		9,202	8,174
Total current liabilities 292,351 275,028 Non-current liabilities 1	Provisions	24	202	1,851
Non-current liabilities19,20137,972143,058Bonds and borrowings19,20,2134,24038,486Other financial liabilities19,20,2134,24038,486Retirement benefit liabilities2329,00929,003Provisions244,5955,176Deferred tax liabilities1861,16160,455Other non-current liabilities2511,2319,880Total non-current liabilities2511,2319,880Total non-current liabilities2631,974561,087Equity2631,97431,974Share premium26211,864212,210Treasury shares26(15,244)(15,090)Other components of equity2615,77214,745Retained earnings26151,151168,861Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Other current liabilities	25,28	64,561	62,490
Bonds and borrowings 19,20 137,972 143,058 Other financial liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784	Total current liabilities		292,351	275,028
Other financial liabilities 19,20,21 34,240 38,486 Retirement benefit liabilities 23 29,909 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total liabilities 26 31,974 561,087 Equity 26 31,974 31,974 Share premium 26 115,244) (15,090) Other components of equity 26 151,151 168,861 Total equity attributable to owners of parent 395,519	Non-current liabilities			
Retirement benefit liabilities 23 29,003 29,003 Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 131 561,087 Equity 26 31,974 31,974 212,210 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 26 151,151 168,861 Total equity 395,519	Bonds and borrowings	19,20	137,972	143,058
Provisions 24 4,595 5,176 Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total non-current liabilities 25 11,231 9,880 Total non-current liabilities 279,109 286,059 Total liabilities 571,460 561,087 Equity 571,460 561,087 Capital 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784 Total equity 450,887 468,485	Other financial liabilities	19,20,21	34,240	38,486
Deferred tax liabilities 18 61,161 60,455 Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 279,109 286,059 Total liabilities 571,460 561,087 Equity 571,460 561,087 Capital 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784 Total equity 450,887 468,485 <td>Retirement benefit liabilities</td> <td>23</td> <td>29,909</td> <td>29,003</td>	Retirement benefit liabilities	23	29,909	29,003
Other non-current liabilities 25 11,231 9,880 Total non-current liabilities 279,109 286,059 Total liabilities 571,460 561,087 Equity 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784 Total equity 450,887 468,485	Provisions	24	4,595	5,176
Total non-current liabilities 279,109 286,059 Total liabilities 571,460 561,087 Equity 26 31,974 31,974 Capital 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784 Total equity 450,887 468,485	Deferred tax liabilities	18	61,161	60,455
Total liabilities571,460561,087EquityCapital2631,97431,974Capital26211,864212,210Share premium26(15,244)(15,090)Treasury shares26(15,244)(15,090)Other components of equity2615,77214,745Retained earnings26151,151168,861Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Other non-current liabilities	25	11,231	9,880
EquityCapital2631,97431,974Capital26211,864212,210Share premium26211,864212,210Treasury shares26(15,244)(15,090)Other components of equity2615,77214,745Retained earnings26151,151168,861Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Total non-current liabilities		279,109	286,059
Capital 26 31,974 31,974 Share premium 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784 Total equity 450,887 468,485	Total liabilities		571,460	561,087
Share premium 26 211,864 212,210 Treasury shares 26 (15,244) (15,090) Other components of equity 26 15,772 14,745 Retained earnings 26 151,151 168,861 Total equity attributable to owners of parent 395,519 412,700 Non-controlling interests 55,368 55,784 Total equity 450,887 468,485	Equity			
Treasury shares26(15,244)(15,090)Other components of equity2615,77214,745Retained earnings26151,151168,861Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Capital	26	31,974	31,974
Other components of equity2615,77214,745Retained earnings26151,151168,861Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Share premium	26	211,864	212,210
Retained earnings26151,151168,861Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Treasury shares	26	(15,244)	(15,090)
Total equity attributable to owners of parent395,519412,700Non-controlling interests55,36855,784Total equity450,887468,485	Other components of equity	26	15,772	14,745
Non-controlling interests55,36855,784Total equity450,887468,485	Retained earnings	26	151,151	168,861
Total equity 450,887 468,485	Total equity attributable to owners of parent		395,519	412,700
	Non-controlling interests		55,368	55,784
Total liabilities and equity 1,022,348 1,029,573	Total equity		450,887	468,485
	Total liabilities and equity		1,022,348	1,029,573