

Consolidated Statements of Financial Position (IFRSs)

(Millions of Yen)

	2017/3	2018/3
Assets		
Cash and Cash Equivalents	543,067	868,325
Call Loans for Banking Business	-	78,000
Trade and Other Receivables	251,239	297,050
Inventories	14,352	17,685
Loans for Credit Card Business	129,648	186,711
Investment Securities for Banking Business	-	308,436
Loans for Banking Business	-	76,077
Other Financial Assets	101,678	163,380
Property and Equipment	124,021	123,943
Goodwill	159,505	162,015
Intangible Assets	138,692	167,112
Investments Accounted for Using the Equity Method	37,748	10,865
Deferred Tax Assets	24,511	27,686
Other Assets	9,746	14,373
Subtotal	1,534,212	2,501,662
Assets Classified as Held-for-sale	-	14,970
Total Assets	1,534,212	2,516,633

(Millions of Yen)

	2017/3	2018/3
Liabilities		
Trade and Other Payables	287,978	348,346
Deposits for Banking Business	-	708,054
Interest-bearing Liabilities	104,546	190,574
Other Financial Liabilities	4,058	5,034
Income Taxes Payable	36,490	29,094
Provisions	30,729	30,652
Deferred Tax Liabilities	21,812	22,956
Other Liabilities	49,885	56,818
Subtotal	535,502	1,391,532
Liabilities Directly Associated with Assets Classified as Held-for-sale	-	3,214
Total Liabilities	535,502	1,394,746
Equity		
Equity Attributable to Owners of the Parent		
Common Stock	8,428	8,737
Capital Surplus	(4,366)	(4,602)
Retained Earnings	913,178	993,894
Treasury Stock	(1,316)	(1,316)
Accumulated Other Comprehensive Income	14,896	16,655
Total Equity Attributable to Owners of the Parent	930,820	1,013,368
Non-controlling Interests	67,888	108,518
Total Equity	998,709	1,121,887
Total Liabilities and Equity	1,534,212	2,516,633

Consolidated Statements of Financial Position (IFRSs)

(Millions of Yen)

	2016/3	2017/3
Assets		
Current Assets		
Cash and Cash Equivalents	449,164	543,067
Trade and Other Receivables	305,758	380,888
Inventories	14,902	14,352
Other Financial Assets	30,118	21,712
Other Current Assets	6,436	6,798
Total Current Assets	806,380	966,818
Non-current Assets		
Property and Equipment	121,133	124,021
Goodwill	156,362	159,505
Intangible Assets	128,711	138,692
Investments Accounted for Using the Equity Method	34,257	37,748
Other Financial Assets	70,321	79,965
Deferred Tax Assets	23,331	24,511
Other Non-current Assets	2,300	2,948
Total Non-current Assets	536,419	567,393
Total Assets	1,342,799	1,534,212

(Millions of Yen)

	2016/3	2017/3
Liabilities		
Current Liabilities		
Trade and Other Payables	270,766	287,978
Interest-bearing Liabilities	14,538	36,889
Other Financial Liabilities	3,749	3,631
Income Taxes Payable	30,782	36,490
Provisions	12,547	9,790
Other Current Liabilities	33,638	41,387
Total Current Liabilities	366,022	416,168
Non-current Liabilities		
Interest-bearing Liabilities	9,754	67,657
Other Financial Liabilities	808	427
Provisions	20,089	20,938
Deferred Tax Liabilities	27,515	21,812
Other Non-current Liabilities	5,844	8,498
Total Non-current Liabilities	64,012	119,334
Total Liabilities	430,035	535,502
Equity		
Equity Attributable to Owners of the Parent		
Common Stock	8,358	8,428
Capital Surplus	(3,081)	(4,366)
Retained Earnings	827,024	913,178
Treasury Stock	(1,316)	(1,316)
Accumulated Other Comprehensive Income	13,180	14,896
Total Equity Attributable to Owners of the Parent	844,165	930,820
Non-controlling Interests	68,598	67,888
Total Equity	912,764	998,709
Total Liabilities and Equity	1,342,799	1,534,212

Consolidated Statements of Financial Position (IFRSs)

(Millions of Yen)

	2014/3	2015/3	2016/3
Assets			
Current Assets			
Cash and Cash Equivalents	482,336	503,937	449,164
Trade and Other Receivables	160,396	217,736	305,758
Other Financial Assets	12,313	15,901	30,118
Other Current Assets	3,659	4,251	21,338
Total Current Assets	658,706	741,827	806,380
Non-current Assets			
Property and Equipment	60,145	67,465	121,133
Goodwill	15,808	27,673	156,362
Intangible Assets	17,860	32,382	128,711
Investments Accounted for Using the Equity Method	34,364	61,671	34,257
Other Financial Assets	49,532	58,104	70,321
Differed Tax Assets	12,468	15,105	23,331
Other Non-current Assets	1,101	3,372	2,300
Total Non-current Assets	191,281	265,774	536,419
Total Assets	849,987	1,007,602	1,342,799

(Millions of Yen)

	2014/3	2015/3	2016/3
Liabilities			
Current Liabilities			
Trade and Other Payables	142,562	158,979	270,766
Other Financial Liabilities	5,108	9,671	18,287
Income Taxes Payable	45,655	33,071	30,782
Provisions	2,951	6,398	12,547
Other Current Liabilities	22,057	31,651	33,638
Total Current Liabilities	218,335	239,772	366,022
Non-current Liabilities			
Other Financial Liabilities	128	920	10,562
Provisions	2,655	22,841	20,089
Deferred Tax Liabilities	37	28	27,515
Other Non-current Liabilities	1,112	3,485	5,844
Total Non-current Liabilities	3,933	27,276	64,012
Total Liabilities	222,269	267,048	430,035
Equity			
Equity Attributable to Owners of the Parent			
Common Stock	8,271	8,281	8,358
Capital Surplus	3,892	1,235	(3,081)
Retained Earnings	598,012	705,839	827,024
Treasury Stock	(526)	(1,316)	(1,316)
Accumulated Other Comprehensive Income	10,032	11,962	13,180
Total Equity Attributable to Owners of the Parent	619,682	726,002	844,165
Non-controlling Interests	8,036	14,551	68,598
Total Equity	627,718	740,554	912,764
Total Liabilities and Equity	849,987	1,007,602	1,342,799

Note: Yahoo Japan Corporation adopted International Financial Reporting Standards (IFRSs) beginning with the fiscal year ended March 31, 2015 with a transition date as of April 1, 2013.

