

Consolidated Statements of Financial Position (IFRSs)

(Millions of Yen)

	2018/3	2018/6	2018/9	2018/12	2019/3
Assets					
Cash and Cash Equivalents	868,325	783,176	603,570	548,324	546,784
Call Loans for Banking Business	78,000	63,000	36,136	50,000	20,000
Trade and Other Receivables	297,050	294,009	313,468	369,216	328,281
Inventories	17,685	15,085	15,566	18,071	18,306
Loans for Credit Card Business	186,711	198,143	204,907	245,847	253,340
Investment Securities for Banking Business	308,436	334,013	362,764	364,908	419,551
Loans for Banking Business	76,077	77,446	78,775	79,098	80,942
Other Financial Assets	163,380	179,498	201,169	201,089	191,260
Property and Equipment	123,943	128,854	133,983	134,259	133,867
Goodwill	162,015	162,015	175,301	175,301	175,301
Intangible Assets	167,112	159,934	163,161	166,138	165,293
Investments Accounted for Using the Equity Method	10,865	24,885	22,859	29,765	24,510
Deferred Tax Assets	27,686	29,695	30,306	30,822	34,551
Other Assets	14,373	30,125	31,468	35,213	37,609
Subtotal	2,501,662	2,479,884	2,373,442	2,448,058	2,429,601
Assets Classified as Held-for-sale	14,970	-	-	-	-
Total Assets	2,516,633	2,479,884	2,373,442	2,448,058	2,429,601

(Millions of Yen)

	2018/3	2018/6	2018/9	2018/12	2019/3
Liabilities					
Trade and Other Payables	348,346	349,267	357,893	438,931	394,545
Deposits for Banking Business	708,054	726,229	739,928	770,143	768,613
Interest-bearing Liabilities	190,574	187,512	240,113	211,905	215,212
Other Financial Liabilities	5,034	9,325	9,928	11,090	8,683
Income Taxes Payable	29,094	17,568	29,888	13,254	24,138
Provisions	30,652	29,379	29,486	29,063	30,360
Deferred Tax Liabilities	22,956	25,089	24,074	23,159	20,403
Other Liabilities	56,818	49,538	52,841	50,136	57,118
Subtotal	1,391,532	1,393,910	1,484,155	1,547,684	1,519,077
Liabilities Directly Associated with Assets Classified as Held-for-sale	3,214	-	-	-	-
Total Liabilities	1,394,746	1,393,910	1,484,155	1,547,684	1,519,077
Equity					
Equity Attributable to Owners of the Parent					
Common Stock	8,737	8,749	8,930	8,938	8,939
Capital Surplus	(4,602)	(12,762)	(12,446)	(12,104)	(12,545)
Retained Earnings	993,894	976,797	805,518	819,599	832,147
Treasury Stock	(1,316)	(1,316)	(24,440)	(24,440)	(24,440)
Accumulated Other Comprehensive Income	16,655	20,106	19,039	15,838	14,190
Total Equity Attributable to Owners of the Parent	1,013,368	991,575	796,601	807,831	818,291
Non-controlling Interests	108,518	94,398	92,685	92,542	92,231
Total Equity	1,121,887	1,085,973	889,286	900,373	910,523
Total Liabilities and Equity	2,516,633	2,479,884	2,373,442	2,448,058	2,429,601

Consolidated Statements of Financial Position (IFRSs)

(Millions of Yen)

	2016/6	2016/9	2016/12	2017/3	2017/6	2017/9	2017/12
Assets							
Current Assets							
Cash and Cash Equivalents	400,218	453,966	451,300	543,067	497,495	512,135	588,542
Trade and Other Receivables	305,109	314,286	399,748	380,888	387,715	409,580	482,513
Inventories	14,355	14,347	16,061	14,352	14,011	15,276	18,092
Other Financial Assets	32,657	30,617	23,617	21,712	18,243	18,181	23,628
Other Current Assets	8,168	7,613	7,901	6,798	8,473	8,431	9,405
Total Current Assets	760,509	820,830	898,628	966,818	925,940	963,606	1,122,182
Non-current Assets							
Property and Equipment	121,140	131,035	136,592	124,021	128,601	138,203	123,713
Goodwill	157,922	159,491	159,505	159,505	159,505	160,988	161,645
Intangible Assets	129,565	131,740	135,939	138,692	144,255	149,157	155,712
Investments Accounted for Using the Equity Method	35,722	35,534	36,987	37,748	37,689	36,321	36,664
Other Financial Assets	72,387	72,985	74,632	79,965	83,683	88,246	83,725
Deferred Tax Assets	23,521	24,928	24,787	24,511	24,093	26,104	26,288
Other Non-current Assets	2,735	3,038	3,020	2,948	3,097	3,428	3,463
Total Non-current Assets	542,994	558,755	571,464	567,393	580,926	602,449	591,213
Total Assets	1,303,503	1,379,586	1,470,093	1,534,212	1,506,866	1,566,056	1,713,396

(Millions of Yen)

	2016/6	2016/9	2016/12	2017/3	2017/6	2017/9	2017/12
Liabilities							
Current Liabilities							
Trade and Other Payables	248,545	253,965	321,196	287,978	291,256	301,253	359,404
Interest-bearing Liabilities	26,251	37,206	34,823	36,889	37,551	39,927	40,004
Other Financial Liabilities	2,491	2,233	3,931	3,631	3,236	3,040	3,767
Income Taxes Payable	17,881	31,898	20,266	36,490	18,602	34,251	18,744
Provisions	11,108	11,051	12,254	9,790	10,066	9,427	9,917
Other Current Liabilities	31,498	33,555	34,523	41,387	38,931	41,331	37,711
Total Current Liabilities	337,776	369,911	426,996	416,168	399,644	429,233	469,550
Non-current Liabilities							
Interest-bearing Liabilities	14,624	24,050	25,117	67,657	67,115	67,247	137,549
Other Financial Liabilities	427	493	491	427	391	390	377
Provisions	19,837	21,445	20,844	20,938	20,516	20,299	19,992
Deferred Tax Liabilities	26,979	26,828	26,322	21,812	21,999	21,556	21,989
Other Non-current Liabilities	6,199	6,381	6,445	8,498	9,186	9,174	9,010
Total Non-current Liabilities	68,067	79,199	79,220	119,334	119,209	118,668	188,919
Total Liabilities	405,844	449,110	506,216	535,502	518,854	547,901	658,469
Equity							
Equity Attributable to Owners of the Parent							
Common Stock	8,388	8,391	8,395	8,428	8,450	8,683	8,711
Capital Surplus	(3,069)	(3,089)	(4,343)	(4,366)	(4,342)	(4,401)	(4,492)
Retained Earnings	812,097	845,708	881,388	913,178	898,652	930,381	965,879
Treasury Stock	(1,316)	(1,316)	(1,316)	(1,316)	(1,316)	(1,316)	(1,316)
Accumulated Other Comprehensive Income	12,735	10,695	12,819	14,896	17,071	15,699	15,799
Total Equity Attributable to Owners of the Parent	828,835	860,390	896,944	930,820	918,516	949,046	984,580
Non-controlling Interests	68,823	70,085	66,931	67,888	69,494	69,107	70,345
Total Equity	897,659	930,475	963,876	998,709	988,011	1,018,154	1,054,926
Total Liabilities and Equity	1,303,503	1,379,586	1,470,093	1,534,212	1,506,866	1,566,056	1,713,396

Consolidated Statements of Financial Position (IFRSs)

(Millions of Yen)

	2013/6	2013/9	2013/12	2014/3	2014/6	2014/9	2014/12	2015/3	2015/6	2015/9	2015/12	2016/3
Assets												
Current Assets												
Cash and Cash Equivalents	391,258	397,923	379,682	482,336	443,662	485,335	479,934	503,937	457,978	521,829	520,828	449,164
Trade and Other Receivables	145,961	145,745	158,895	160,396	156,845	160,785	184,637	217,736	221,368	261,273	312,218	305,758
Inventories	142	132	132	112	207	224	212	419	401	13,098	13,560	14,902
Other Financial Assets	19,218	65,113	63,149	12,313	12,844	14,974	13,208	15,901	17,429	23,006	21,443	30,118
Other Current Assets	2,940	3,026	5,944	3,547	4,351	4,376	3,942	3,832	5,078	6,181	6,108	6,436
Total Current Assets	559,521	611,942	607,805	658,706	617,911	665,696	681,934	741,827	702,255	825,389	874,158	806,380
Non-current Assets												
Property and Equipment	51,443	50,721	55,678	60,145	62,121	62,220	63,831	67,465	70,249	111,184	112,847	121,133
Goodwill	14,395	16,119	15,808	15,808	15,808	20,771	18,962	27,673	27,672	83,379	84,316	156,362
Intangible Assets	17,233	17,567	18,274	17,860	20,691	22,033	28,134	32,382	34,275	106,977	103,375	128,711
Investments Accounted for Using the Equity Method	40,366	39,553	39,725	34,364	60,275	60,111	60,893	61,671	62,389	30,455	30,887	34,257
Other Financial Assets	35,890	37,113	42,324	49,532	39,749	43,607	48,009	58,104	63,821	67,957	76,321	70,321
Deferred Tax Assets	12,677	13,872	11,605	12,468	6,404	8,749	6,225	15,105	13,508	19,094	17,530	23,331
Other Non-current Assets	845	903	1,128	1,101	1,271	1,493	1,606	3,372	3,237	3,412	1,949	2,300
Total Non-current Assets	172,840	175,851	184,545	191,281	206,322	218,986	227,664	265,774	275,154	422,460	427,227	536,419
Total Assets	732,361	787,793	792,350	849,987	824,234	884,683	909,599	1,007,602	977,409	1,247,850	1,301,386	1,342,799

(Millions of Yen)

	2013/6	2013/9	2013/12	2014/3	2014/6	2014/9	2014/12	2015/3	2015/6	2015/9	2015/12	2016/3
Liabilities												
Current Liabilities												
Trade and Other Payables	129,180	133,264	138,987	142,562	142,443	145,967	155,439	158,979	168,372	228,511	271,667	270,766
Other Financial Liabilities	3,917	3,492	6,088	5,108	4,204	6,820	12,222	9,671	9,396	15,782	16,493	18,287
Income Taxes Payable	18,797	39,063	22,297	45,655	14,862	33,854	12,462	33,071	16,899	33,737	16,168	30,782
Provisions	4,142	3,163	3,183	2,951	2,614	2,782	2,322	6,398	5,957	7,379	7,839	12,547
Other Current Liabilities	17,104	17,723	18,341	22,057	19,617	23,376	25,304	31,651	22,290	29,096	26,941	33,638
Total Current Liabilities	173,142	196,707	188,897	218,335	183,743	212,800	207,751	239,772	222,916	314,508	339,110	366,022
Non-current Liabilities												
Other Financial Liabilities	142	134	133	128	121	114	163	920	832	11,107	10,285	10,562
Provisions	2,457	2,468	2,493	2,655	2,582	2,819	2,716	22,841	25,237	25,444	24,643	20,089
Deferred Tax Liabilities	40	40	56	37	85	42	26	28	46	22,863	21,470	27,515
Other Non-current Liabilities	1,085	1,118	1,099	1,112	1,146	1,156	1,151	3,485	3,537	5,594	5,664	5,844
Total Non-current Liabilities	3,726	3,762	3,781	3,933	3,935	4,133	4,057	27,276	29,655	64,919	62,063	64,012
Total Liabilities	176,868	200,470	192,679	222,269	187,678	216,933	211,808	267,048	252,572	379,428	401,173	430,035
Equity												
Equity Attributable to Owners of the Parent												
Common Stock	8,139	8,203	8,240	8,271	8,276	8,278	8,279	8,281	8,302	8,328	8,354	8,358
Capital Surplus	3,750	3,802	3,870	3,892	3,912	3,927	1,414	1,235	1,249	1,231	1,240	(3,081)
Retained Earnings	533,248	564,503	595,942	598,012	609,205	639,407	672,884	705,839	688,787	780,154	808,938	827,024
Treasury Stock	(372)	(372)	(21,795)	(526)	(521)	(1,316)	(1,316)	(1,316)	(1,316)	(1,316)	(1,316)	(1,316)
Accumulated Other Comprehensive Income	3,481	3,724	5,666	10,032	7,389	8,700	9,565	11,962	13,509	10,467	14,744	13,180
Total Equity Attributable to Owners of the Parent	548,248	579,860	591,924	619,682	628,262	658,998	690,827	726,002	710,532	798,866	831,962	844,165
Non-controlling Interests	7,244	7,462	7,747	8,036	8,293	8,751	6,962	14,551	14,305	69,555	68,250	68,598
Total Equity	555,493	587,322	599,671	627,718	636,555	667,749	697,790	740,554	724,837	868,421	900,212	912,764
Total Liabilities and Equity	732,361	787,793	792,350	849,987	824,234	884,683	909,599	1,007,602	977,409	1,247,850	1,301,386	1,342,799

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

