

	(Unit: Millions of yen)	
(Consolidated statement of income)	For the three-month period ended June 30, 2014	For the year ended March 31, 2015
Decrease of selling, general and administrative expenses	1,271	5,193
Increase of profit for the period (year) before income tax	1,271	5,193

(11) Notes to cash flow adjustments

For the year ended June 30, 2014

	(Unit: Millions of yen)		
(Consolidated Statement of Cash Flows)	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities
Japanese GAAP	143,752	(151,065)	(42,387)
Differences in the scope of consolidation	(5,425)	(17,405)	(12,047)
Unification of reporting period	(1,214)	676	30
Differences in recognition and measurement	(723)	734	(11)
IFRSs	136,390	(167,060)	(54,415)

For the year ended March 31, 2015

	(Unit: Millions of yen)		
(Consolidated Statement of Cash Flows)	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities
Japanese GAAP	962,249	(674,520)	(224,862)
Differences in the scope of consolidation	12,836	11,173	(60,496)
Unification of reporting period	(4,309)	3,229	(14)
Differences in recognition and measurement	(2,024)	24,373	(25,157)
IFRSs	968,752	(635,745)	(310,528)

Key differences in recognition and measurement are as follows:

- a. Under Japanese GAAP, cash flows from sales of subsidiary's stock not resulting in loss of control was included in "cash flows from investing activities", but under IFRSs, included in "cash flows from financing activities".
- b. Under Japanese GAAP, cash possessed by the subsidiary was included in "Increase in Cash and Cash Equivalents Resulting from Merger", but under IFRSs, included in "cash flows from investing activities".