

Consolidated Statements of Profit or Loss

Ricoh Company, Ltd. and Consolidated Subsidiaries
For the Years Ended March 31, 2017 and 2018

	Millions of Yen		Thousands of U.S. Dollars
	2017	2018	2018
Sales:			
Products	928,088	922,767	8,705,349
Post sales and rentals	1,001,317	1,017,742	9,601,340
Other revenue	99,494	122,854	1,159,000
Total sales	2,028,899	2,063,363	19,465,689
Cost of sales:			
Products	709,815	715,154	6,746,736
Post sales and rentals	475,752	478,246	4,511,755
Other revenue	54,704	78,957	744,877
Total cost of sales	1,240,271	1,272,357	12,003,368
Gross profit	788,628	791,006	7,462,321
Selling, general and administrative expenses	755,393	777,917	7,338,840
Other income	4,590	17,062	160,962
Other expense	3,945	145,827	1,375,726
Operating profit	33,880	(115,676)	(1,091,283)
Finance income	4,600	4,123	38,896
Finance costs	8,556	12,831	121,047
Share of profit (loss) of investments accounted for using the equity method	31	202	1,906
Profit before income tax expenses	29,955	(124,182)	(1,171,528)
Income tax expenses	20,518	5,457	51,481
Profit	9,437	(129,639)	(1,223,009)
Profit attributable to:			
Owners of the parent	3,489	(135,372)	(1,277,094)
Non-controlling interests	5,948	5,733	54,085
Per share of common stock:	Yen		U.S. Dollars
	2017	2018	2018
Earnings per share attributable to owners of the parent:			
Basic	4.81	(186.75)	(1.76)
Diluted	—	—	—
Cash dividends, applicable to the year	35.00	15.00	0.14
Per American Depositary Share, each representing 1 share of common stock:	Yen		U.S. Dollars
Earnings per ADR share attributable to owners of the parent:			
Basic	4.81	(186.75)	(1.76)
Diluted	—	—	—
Cash dividends, paid	35.00	15.00	0.14

Ricoh's consolidated financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") from the fiscal year ended March 31, 2014.

To see Critical Accounting Policies and Notes to Consolidated Financial Statements, refer to the URL www.ricoh.com/IR/financial_data/securities_report/

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Flash report for the fiscal year ended March 31, 2018 www.ricoh.com/IR/financial_data/financial_result/data/30/q4_report.pdf
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Consolidated Statements of Comprehensive Income

Ricoh Company, Ltd. and Consolidated Subsidiaries
For the Years Ended March 31, 2017 and 2018

	Millions of Yen		Thousands of U.S. Dollars
	2017	2018	2018
Profit	9,437	(129,639)	(1,223,009)
Other comprehensive income (loss):			
Components that will not be reclassified subsequently to profit or loss:			
Remeasurement of defined benefit plan	4,555	2,541	23,972
Components that will be reclassified subsequently to profit or loss:			
Net gain (loss) on fair value of available-for-sale financial assets	10,746	17,375	163,915
Net gain (loss) on fair value of cash flow hedges	222	(13,497)	(127,330)
Exchange differences on translation of foreign operations	(25,974)	10,737	101,292
Total other comprehensive income (loss)	(10,451)	17,156	161,849
Comprehensive income (loss)	(1,014)	(112,483)	(1,061,160)
Comprehensive income (loss) attributable to:			
Owners of the parent	(6,705)	(118,072)	(1,113,887)
Non-controlling interests	5,691	5,589	52,727

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Per share data www.ricoh.com/IR/financial_data/financial_indicators/data7.html

Consolidated Statements of Financial Position

Ricoh Company, Ltd. and Consolidated Subsidiaries
March 31, 2017 and 2018

	Millions of Yen		Thousands of U.S. Dollars
	2017	2018	2018
Assets			
Current assets:			
Cash and cash equivalents	126,429	160,568	1,514,792
Time deposits	8,662	68	642
Trade and other receivables	566,315	589,741	5,563,594
Other financial assets	276,575	291,144	2,746,642
Inventories	202,551	180,484	1,702,679
Other investments	—	55,921	527,556
Other current assets	58,682	50,052	472,189
Total current assets	1,239,214	1,327,978	12,528,094
Non-current assets:			
Property, plant and equipment	271,257	250,005	2,358,540
Goodwill and intangible assets	388,177	217,130	2,048,396
Other financial assets	655,600	689,629	6,505,934
Investments accounted for using the equity method	563	3,703	34,934
Other investments	81,579	26,985	254,575
Other non-current assets	39,210	36,806	347,226
Deferred tax assets	83,687	88,794	837,679
Total non-current assets	1,520,073	1,313,052	12,387,284
Total assets	2,759,287	2,641,030	24,915,378

	Millions of Yen		Thousands of U.S. Dollars
	2017	2018	2018
Liabilities and Equity			
Current liabilities:			
Bonds and borrowings	229,944	223,194	2,105,604
Trade and other payables	295,788	300,724	2,837,019
Other financial liabilities	2,227	453	4,274
Income tax payables	15,149	17,871	168,594
Provisions	9,127	12,235	115,425
Other current liabilities	254,689	234,045	2,207,972
Total current liabilities	806,924	788,522	7,438,888
Non-current liabilities:			
Bonds and borrowings	629,799	658,707	6,214,217
Other financial liabilities	2,178	3,788	35,736
Accrued pension and retirement benefits	120,725	104,998	990,547
Provisions	10,969	12,709	119,896
Other non-current liabilities	61,701	80,174	756,358
Deferred tax liabilities	10,114	3,377	31,858
Total non-current liabilities	835,486	863,753	8,148,612
Total liabilities	1,642,410	1,652,275	15,587,500
Equity:			
Common stock Authorized — 1,500,000,000 shares as of March 31, 2017 and 1,500,000,000 shares as of March 31, 2018 Issued and outstanding — 744,912,078 shares and 724,881,610 shares as of March 31, 2017 and 744,912,078 shares and 724,871,419 shares as of March 31, 2018	135,364	135,364	1,277,019
Additional paid-in capital	186,423	186,463	1,759,085
Treasury stock	(37,318)	(37,329)	(352,160)
Other components of equity	100,194	114,954	1,084,472
Retained earnings	657,443	510,113	4,812,387
Equity attributable to owners of the parent	1,042,106	909,565	8,580,803
Non-controlling interests	74,771	79,190	747,075
Total equity	1,116,877	988,755	9,327,878
Total liabilities and equity	2,759,287	2,641,030	24,915,378

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Consolidated Statements of Changes in Equity

Ricoh Company, Ltd. and Consolidated Subsidiaries
For the Years Ended March 31, 2017 and 2018

	Millions of Yen					
	Common stock	Additional paid-in capital	Treasury stock	Other components of equity		
				Remeasurement of defined benefit plan	Net gain (loss) on fair value of available-for-sale financial assets	Net gain (loss) on fair value of cash flow hedges
Balance at April 1, 2016	135,364	186,423	(37,312)	—	23,617	(267)
Profit						
Other comprehensive income (loss)				4,526	10,713	340
Comprehensive income	—	—	—	4,526	10,713	340
Net change in treasury stock			(6)			
Dividends declared and approved to owners						
Transfer from other components of equity to retained earnings				(4,526)		
Acquisition of non-controlling interests						
Total transactions with owners	—	—	(6)	(4,526)	—	—
Balance at March 31, 2017	135,364	186,423	(37,318)	—	34,330	73
Profit						
Other comprehensive income (loss)				2,540	17,251	(13,334)
Comprehensive income	—	—	—	2,540	17,251	(13,334)
Net change in treasury stock			(11)			
Dividends declared and approved to owners						
Transfer from other components of equity to retained earnings				(2,540)		
Acquisition of non-controlling interests		40				
Total transactions with owners	—	40	(11)	(2,540)	—	—
Balance at March 31, 2018	135,364	186,463	(37,329)	—	51,581	(13,261)

	Thousands of U.S. Dollars					
	Common stock	Additional paid-in capital	Treasury stock	Other components of equity		
				Remeasurement of defined benefit plan	Net gain (loss) on fair value of available-for-sale financial assets	Net gain (loss) on fair value of cash flow hedges
Balance at March 31, 2017	1,277,019	1,758,708	(352,057)	—	323,868	689
Profit						
Other comprehensive income (loss)				23,962	162,745	(125,792)
Comprehensive income	—	—	—	23,962	162,745	(125,792)
Net change in treasury stock			(103)			
Dividends declared and approved to owners						
Transfer from other components of equity to retained earnings				(23,962)		
Acquisition of non-controlling interests		377				
Total transactions with owners	—	377	(103)	(23,962)	—	—
Balance at March 31, 2018	1,277,019	1,759,085	(352,160)	—	486,613	(125,104)

	Millions of Yen					
	Exchange differences on translation of foreign operations	Total other components of equity	Retained earnings	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Balance at April 1, 2016	91,564	114,914	678,424	1,077,813	69,951	1,147,764
Profit			3,489	3,489	5,948	9,437
Other comprehensive income (loss)	(25,773)	(10,194)		(10,194)	(257)	(10,451)
Comprehensive income	(25,773)	(10,194)	3,489	(6,705)	5,691	(1,014)
Net change in treasury stock				(6)		(6)
Dividends declared and approved to owners			(28,996)	(28,996)	(871)	(29,867)
Transfer from other components of equity to retained earnings		(4,526)	4,526	—	—	—
Acquisition of non-controlling interests						
Total transactions with owners	—	(4,526)	(24,470)	(29,002)	(871)	(29,873)
Balance at March 31, 2017	65,791	100,194	657,443	1,042,106	74,771	1,116,877
Profit			(135,372)	(135,372)	5,733	(129,639)
Other comprehensive income (loss)	10,843	17,300		17,300	(144)	17,156
Comprehensive income	10,843	17,300	(135,372)	(118,072)	5,589	(112,483)
Net change in treasury stock				(11)		(11)
Dividends declared and approved to owners			(14,498)	(14,498)	(954)	(15,452)
Transfer from other components of equity to retained earnings		(2,540)	2,540	—	—	—
Acquisition of non-controlling interests				40	(216)	(176)
Total transactions with owners	—	(2,540)	(11,958)	(14,469)	(1,170)	(15,639)
Balance at March 31, 2018	76,634	114,954	510,113	909,565	79,190	988,755

	Thousands of U.S. Dollars					
	Exchange differences on translation of foreign operations	Total other components of equity	Retained earnings	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Balance at March 31, 2017	620,670	945,226	6,202,292	9,831,189	705,387	10,536,575
Profit			(1,277,094)	(1,277,094)	54,085	(1,223,009)
Other comprehensive income (loss)	102,292	163,208		163,208	(1,358)	161,849
Comprehensive income	102,292	163,208	(1,277,094)	(1,113,887)	52,727	(1,061,160)
Net change in treasury stock				(104)		(104)
Dividends declared and approved to owners			(136,773)	(136,773)	(9,000)	(145,774)
Transfer from other components of equity to retained earnings		(23,962)	23,962	—	—	—
Acquisition of non-controlling interests				378	(2,038)	(1,659)
Total transactions with owners	—	(23,962)	(112,810)	(136,497)	(11,037)	(147,536)
Balance at March 31, 2018	722,962	1,084,472	4,812,387	8,580,803	747,075	9,327,878

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Consolidated Statements of Cash Flows

Ricoh Company, Ltd. and Consolidated Subsidiaries
For the Years Ended March 31, 2017 and 2018

	Millions of Yen		Thousands of U.S. Dollars
	2017	2018	2018
Cash Flows from Operating Activities:			
Profit	9,437	(129,639)	(1,223,009)
Adjustments to reconcile profit for the period to net cash provided by operating activities			
Depreciation and amortization	106,890	108,327	1,021,953
Impairment of property, plant and equipment and intangible assets	5,552	30,140	284,340
Impairment of goodwill	3,945	145,827	1,375,726
Other income	(4,590)	(17,062)	(160,962)
Share of profit (loss) of investments accounted for using the equity method	(31)	(202)	(1,906)
Finance income and costs	3,956	8,708	82,151
Income tax expenses	20,518	5,457	51,481
Increase in trade and other receivables	(12,763)	(17,106)	(161,377)
Decrease in inventories	1,176	22,720	214,340
Increase in lease receivables	(37,741)	(27,922)	(263,415)
Increase in trade and other payables	11,992	5,215	49,198
Decrease in accrued pension and retirement benefits	(9,094)	(11,506)	(108,547)
Other, net	21,099	32,808	309,509
Interest and dividends received	2,947	3,902	36,811
Interest paid	(8,406)	(5,025)	(47,406)
Income taxes paid	(26,588)	(44,354)	(418,434)
Net cash provided by operating activities	88,299	110,288	1,040,453
Cash Flows from Investing Activities:			
Proceeds from sales of property, plant and equipment	14,893	18,484	174,377
Expenditures for property, plant and equipment	(75,447)	(72,285)	(681,933)
Proceeds from sales of intangible assets	—	6,554	61,830
Expenditures for intangible assets	(26,793)	(34,698)	(327,340)
Payments for purchases of available-for-sale securities	(464)	(1,005)	(9,481)
Proceeds from sales of available-for-sale securities	824	186	1,755
Increase in time deposits	(7,519)	8,062	76,057
Purchase of business, net of cash acquired	(1,429)	(458)	(4,321)
Others, net	(10,780)	(5,917)	(55,821)
Net cash used in investing activities	(106,715)	(81,077)	(764,877)
Cash Flows from Financing Activities:			
Net repayments of short-term debt	(35,246)	(21,180)	(199,811)
Proceeds from long-term debt	303,100	134,819	1,271,877
Repayments of long-term debt	(289,452)	(109,877)	(1,036,575)
Proceeds from issuance of bonds	51,567	68,285	644,198
Repayments of bonds	(20,000)	(50,000)	(471,698)
Dividends paid	(28,996)	(14,498)	(136,774)
Payments for purchase of treasury stock	(7)	(11)	(104)
Others, net	(887)	(1,131)	(10,670)
Net cash used in (provided by) financing activities	(19,921)	6,407	60,443
Effect of Exchange Rate Change on Cash and Cash Equivalents	(2,781)	(1,479)	(13,953)
Net Decrease (Increase) in Cash and Cash Equivalents	(41,118)	34,139	322,066
Cash and Cash Equivalents at Beginning of Year	167,547	126,429	1,192,726
Cash and Cash Equivalents at End of Year	126,429	160,568	1,514,792

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Selected Financial Data

Ricoh Company, Ltd. and Consolidated Subsidiaries
For the Years Ended March 31

U.S. GAAP

		Millions of Yen					
		2009	2010	2011	2012	2013	
Related Consolidated Profit and Loss	Sales	2,091,696	2,015,811	1,941,336	1,903,477	1,924,497	
	Cost of sales	1,237,310	1,194,272	1,152,395	1,150,855	1,155,896	
	Gross profit	854,386	821,539	788,941	752,622	768,601	
	Selling, general and administrative expenses	779,850	755,638	730,870	770,690	705,167	
	Operating income (loss)	74,536	65,901	58,071	(18,068)	63,434	
	Income (loss) before income taxes	30,939	57,082	44,169	(31,937)	58,173	
	Provision for income taxes	22,158	28,065	22,410	8,223	20,838	
	Net income (loss) attributable to Ricoh Company, Ltd.	6,530	27,044	18,630	(44,560)	32,467	
	Net income (loss) attributable to Ricoh Company, Ltd. shareholders per share [in yen]						
		Basic	9.02	37.27	25.68	(61.42)	44.78
		Diluted	8.75	36.25	25.15	(61.42)	—
		R&D expenditure	124,406	109,346	110,553	119,027	112,006
		Depreciation for tangible fixed assets	74,886	70,394	67,231	64,984	60,471
	Capital investments	96,958	66,886	66,875	73,271	86,569	
	Free cash flow	(195,684)	97,765	36,730	(101,237)	18,059	
	Debt (Short-term borrowings and Long-term indebtedness)	779,195	684,454	629,624	741,867	702,780	
	Total assets	2,513,495	2,377,983	2,255,564	2,289,358	2,360,697	
	Shareholders' equity	975,373	969,358	925,243	822,704	897,996	
	Exchange rate [yen/US\$]	100.55	92.91	85.77	79.08	83.06	
	[yen/euro]	143.74	131.21	113.28	109.05	107.08	

		Millions of Yen				
Sales by Category	Imaging & Solutions	1,833,098	1,789,717	1,712,630	1,671,100	1,685,391
	Office Imaging	1,598,614	1,614,347	1,381,175	1,323,263	1,329,608
	Production Printing			150,044	148,564	147,040
	Network System Solutions	234,484	175,370	181,411	199,273	208,743
	Industrial Products	115,550	101,692	107,032	98,052	93,094
	Other	143,048	124,402	121,674	134,325	146,012
	Office Printing	—	—	—	—	—
	Office Service	—	—	—	—	—
	Commercial Printing	—	—	—	—	—
	Industrial Printing	—	—	—	—	—
	Thermal Media	—	—	—	—	—
	Other	—	—	—	—	—

		Millions of Yen				
Sales by Geographic Area	Japan	938,331	876,498	875,819	886,425	870,397
	Overseas	1,153,365	1,139,313	1,065,517	1,017,052	1,054,100
	The Americas	502,862	558,942	520,000	468,728	496,605
	Europe	523,407	456,563	428,519	421,373	421,740
	Other	127,096	123,808	116,998	126,951	135,755

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Sales by product category and area www.ricoh.com/IR/financial_data/financial_indicators/data6.html

International Financial Reporting Standards (IFRS)

		Millions of Yen						Thousands of U.S. Dollars
		2013	2014	2015	2016	2017	2018	2018
Related Consolidated Profit and Loss	Sales	1,811,814	2,108,475	2,151,404	2,209,028	2,028,899	2,063,363	19,465,689
	Cost of sales	1,062,204	1,235,250	1,244,486	1,327,064	1,240,271	1,272,357	12,003,368
	Gross profit	749,610	873,225	906,918	881,964	788,628	791,006	7,462,321
	Selling, general and administrative expenses	676,055	752,880	794,014	799,406	755,393	777,917	7,338,840
	Operating profit	73,555	120,345	115,765	102,295	33,880	(115,676)	(1,091,283)
	Profit before income tax expenses	68,082	118,063	112,297	95,684	29,955	(124,182)	(1,171,528)
	Income tax expenses	24,264	39,611	38,598	28,378	20,518	5,457	51,481
	Profit attributable to owners of the parent	38,915	72,818	68,562	62,975	3,489	(135,372)	(1,277,094)
Earnings per share attributable to owners of the parent [in yen and US\$]								
	Basic	53.67	100.44	94.58	86.87	4.81	(186.75)	(1.76)
	Diluted	—	—	—	—	—	—	—
	R&D expenditures	112,006	116,222	118,782	118,583	114,398	111,015	1,047,311
	Depreciation for tangible fixed assets	54,376	63,305	70,924	68,740	68,007	68,436	645,623
	Capital expenditures	79,287	72,993	75,976	83,778	75,447	72,285	681,934
	Free cash flow	15,575	23,956	(40,913)	(4,280)	(18,416)	29,211	275,576
	Interest-bearing debt	702,335	724,164	790,580	852,800	859,743	881,901	8,319,821
	Total assets	2,391,163	2,596,618	2,730,207	2,776,461	2,759,287	2,641,030	24,915,378
	Equity attributable to owners of the parent	913,705	1,029,413	1,084,167	1,077,813	1,042,106	909,565	8,580,803
	Exchange rate [yen/US\$]	83.06	100.29	109.89	120.12	108.39	110.91	—
	[yen/euro]	107.08	134.47	138.85	132.68	118.82	129.67	—

		Millions of Yen						Thousands of U.S. Dollars
Sales by Category	Imaging & Solutions	1,611,210	1,877,668	1,916,676	1,974,510	1,792,064	—	—
	Office Imaging	1,264,286	1,406,736	1,439,723	1,432,065	1,274,888	—	—
	Production Printing	147,040	180,092	191,991	223,815	206,202	—	—
	Network System Solutions	199,884	290,840	284,962	318,630	310,974	—	—
	Industrial Products	93,094	110,007	117,772	125,465	124,886	—	—
	Other	110,893	120,800	116,956	109,053	111,949	—	—
	Office Printing	—	—	—	—	1,165,979	1,144,053	10,792,953
	Office Service	—	—	—	—	425,612	447,973	4,226,160
	Commercial Printing	—	—	—	—	186,110	185,933	1,754,085
	Industrial Printing	—	—	—	—	11,883	19,200	181,132
	Thermal Media	—	—	—	—	52,287	61,458	579,792
	Other	—	—	—	—	182,028	204,746	1,931,567

		Millions of Yen						Thousands of U.S. Dollars
Sales by Geographic Area	Japan	760,885	817,964	759,580	761,590	767,522	799,904	7,546,264
	Overseas	1,050,929	1,290,511	1,391,824	1,447,438	1,261,377	1,263,459	11,919,425
	The Americas	496,857	589,160	648,545	693,786	609,098	577,559	5,448,671
	Europe, Middle East and Africa	418,418	519,103	532,375	531,002	456,471	477,554	4,505,226
	Other	135,654	182,248	210,904	222,650	195,808	208,346	1,965,528

We have restated the consolidated financial statements due to changing the fiscal year-ends of our subsidiaries from the fiscal year ended March 31, 2012. We also recalculated the figures for the fiscal year ended March 31, 2010 and the fiscal year ended March 31, 2011 for reference purposes.

Product lines included in the product categories were changed from the fiscal year ended March 31, 2013. We also recalculated the figures for the fiscal year ended March 31, 2011 and the fiscal year ended March 31, 2012 for reference purposes.

Middle East and Africa sales have shifted from Other to Europe as of the fiscal year ended March 31, 2013. We also recalculated the figures for the fiscal year ended March 31, 2011 and the fiscal year ended March 31, 2012 for reference purposes.

The compilation method has been changed from the fiscal year ended March 31, 2015, such as the reclassification of certain products, e.g., from Production Printing to Industrial Products. We also recalculated the figures for the fiscal year ended March 31, 2014 for reference purposes.

We have retroactively adjusted the IFRS-based data from the fiscal year ended March 31, 2013 due to the change in reporting of some lease transactions from a gross basis to a net basis as of the fiscal year ended March 31, 2016.