

Consolidated Balance Sheet
 IBJ Leasing Company, Limited and Consolidated Subsidiaries
 As of September 30, 2016

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2016	March 31 2016	September 30 2016
ASSETS			
Current Assets:			
Cash and Cash Equivalents	¥ 35,592	¥ 48,332	\$ 351,985
Marketable Securities	58	73	574
Lease Receivables and Investments in Lease (Note 4)	809,605	841,987	8,006,384
Receivables (Note 4):			
Notes and Accounts	619	457	6,129
Lease	3,385	5,109	33,476
Installment Sales	136,442	147,820	1,349,312
Loans	200,654	225,006	1,984,318
Factoring	128,675	152,926	1,272,501
Total Receivables	469,776	531,320	4,645,736
Operational Investment Securities	154,357	97,283	1,526,477
Deferred Tax Assets	1,076	1,102	10,650
Prepaid Expenses and Other	37,162	34,811	367,507
Allowance for Doubtful Receivables	(696)	(887)	(6,891)
Total Current Assets	1,506,932	1,554,022	14,902,422
Property and Equipment:			
Leased Assets (Note 4)	241,980	219,146	2,393,005
Accumulated Depreciation	(98,786)	(102,912)	(976,926)
Net Leased Assets	143,193	116,233	1,416,079
Advances for Purchases of Leased Assets	325	76	3,220
Own-used Assets	6,152	6,200	60,847
Accumulated Depreciation	(3,110)	(3,067)	(30,764)
Net Own-used Assets	3,041	3,133	30,083
Total Property and Equipment	146,561	119,443	1,449,382
Investments and Other Assets:			
Investment Securities	17,369	18,895	171,775
Investments in Unconsolidated Subsidiaries and Associated Companies	7,271	7,394	71,911
Long-term Receivables	7,845	10,393	77,582
Goodwill	186	203	1,841
Intangible Leased Assets (Note 4)	114	131	1,129
Deferred Tax Assets	2,818	2,462	27,876
Other	8,539	9,152	84,445
Allowance for Doubtful Receivables	(3,608)	(3,380)	(35,684)
Total Investments and Other Assets	40,536	45,254	400,875
Total Assets	¥ 1,694,030	¥ 1,718,720	\$ 16,752,679

Consolidated Balance Sheet
IBJ Leasing Company, Limited and Consolidated Subsidiaries
As of September 30, 2016

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2016	March 31 2016	September 30 2016
LIABILITIES and EQUITY			
Current Liabilities:			
Short-term Borrowings (Note 5)	¥ 836,285	¥ 875,615	\$ 8,270,224
Current Portion of Long-term Debt (Note 5)	156,634	152,390	1,549,001
Lease Payable	8,041	8,861	79,525
Accounts Payable - trade	41,052	52,961	405,975
Accrued Expenses	1,913	2,231	18,928
Income Taxes Payable	2,773	4,412	27,431
Deferred Profit on Installment Sales (Note 4)	305	364	3,023
Accruals for Debt Guarantees	64	36	636
Other	18,563	22,359	183,584
Total Current Liabilities	1,065,635	1,119,232	10,538,327
Long-term Liabilities:			
Long-term Debt (Note 5)	464,884	437,578	4,597,356
Deposits Received	21,701	21,640	214,607
Liability for Employees' Retirement Benefits	2,670	2,823	26,412
Retirement Allowance for Directors and Audit & Supervisory Board members	-	27	-
Other	4,497	4,630	44,481
Total Long-term Liabilities	493,754	466,700	4,882,856
Contingent Liabilities (Note 6)			
Equity: (Note 9)			
Common Stock	17,874	17,874	176,762
Authorized, 140,000,000 Shares			
Issued, 42,649,000 Shares as of September 30 and March 31, 2016			
Capital Surplus	16,086	16,086	159,081
Retained Earnings	90,736	84,514	897,315
Treasury Stock - at cost	(0)	(0)	(9)
550 shares as of September 30 and March 31, 2016			
Accumulated Other Comprehensive Income:			
Unrealized Gain on Available-for-sale Securities	6,548	7,956	64,756
Deferred Loss on Derivatives under Hedge Accounting	(148)	(174)	(1,468)
Foreign Currency Translation Adjustments	(563)	1,026	(5,576)
Defined Retirement Benefit Plans	(244)	(249)	(2,415)
Total	130,287	127,033	1,288,446
Non-controlling Interests	4,353	5,753	43,050
Total Equity	134,640	132,786	1,331,496
Total Liabilities and Equity	¥ 1,694,030	¥ 1,718,720	\$ 16,752,679

Consolidated Statement of Income
IBJ Leasing Company, Limited and Consolidated Subsidiaries
For the six-month period ended September 30, 2016

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2016	September 30 2015	September 30 2016
Revenues	¥ 181,364	¥ 166,212	\$ 1,793,561
Cost and Expenses	162,203	148,017	1,604,069
Gross Profit	19,161	18,194	189,492
Selling, General and Administrative Expenses	8,562	9,856	84,675
Operating Income	10,599	8,338	104,817
Other Income (Expenses):			
Interest Income	2	3	22
Dividend Income	340	265	3,366
Equity in Earnings of Associated Companies	158	187	1,563
Profit from Investments	86	72	859
Interest Expenses	(138)	(172)	(1,365)
Bond Issue Costs	(104)	(50)	(1,032)
Gain on Sales of Fixed Assets	0	441	3
Gain on Sales of Investment Securities	244	0	2,420
Loss on Sales of Investment Securities	-	(25)	-
Loss on Devaluation of Investment Securities	(151)	(11)	(1,500)
Loss on Impairment of Long-lived Assets	(39)	-	(388)
Other net	166	135	1,650
Income before Income Taxes	11,165	9,185	110,415
Income Taxes:			
Current	3,354	4,456	33,171
Deferred	126	(1,446)	1,248
Total	3,480	3,009	34,419
Net Income	7,684	6,175	75,996
Net Income attributable to Non-controlling Interests	183	280	1,816
Net Income attributable to Owners of the Parent	¥ 7,501	¥ 5,894	\$ 74,180

	Yen		U.S. dollars (Note 1)
	September 30 2016	September 30 2015	September 30 2016
Amounts per Share of Common Stock (Note 8)			
Net Income attributable to Owners of the Parent per Share	¥ 175.88	¥ 138.22	\$ 1.74

Consolidated Statement of Comprehensive Income
 IBJ Leasing Company, Limited and Consolidated Subsidiaries
 For the six-month period ended September 30, 2016

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2016	September 30 2015	September 30 2016
Net Income	¥ 7,684	¥ 6,175	\$ 75,996
Other Comprehensive Income (Loss):			
Unrealized (Loss) Gain on Available-for-sale Securities	(1,408)	1,783	(13,932)
Deferred Gain (Loss) on Derivatives under Hedge Accounting	0	(141)	9
Foreign Currency Translation Adjustments	(1,359)	64	(13,446)
Defined Retirement Benefit Plans	6	(13)	66
Share of Other Comprehensive (Loss) Income in Associated Companies	(289)	79	(2,858)
Total Other Comprehensive (Loss) Income	(3,049)	1,772	(30,161)
Comprehensive Income	¥ 4,634	¥ 7,947	\$ 45,835
Total Comprehensive Income attributable to:			
Owners of the Parent	¥ 4,533	¥ 7,691	\$ 44,836
Non-controlling Interests	100	256	999

Consolidated Statement of Changes in Equity
 IBI Leasing Company, Limited and Consolidated Subsidiaries
 For the six-month period ended September 30, 2016

	Thousands	Millions of yen			
	Number of shares of Common Stock Outstanding	Common Stock	Capital Surplus	Retained Earnings	Treasury Stock
Balance as of April 1, 2015	42,648	¥ 17,874	¥ 16,086	¥ 75,379	¥ (0)
Net Income attributable to Owners of the Parent				11,609	
Cash Dividends Paid				(2,473)	
Purchase of Treasury Stock	(0)				(0)
Net change during year					
Balance as of March 31, 2016	42,648	¥ 17,874	¥ 16,086	¥ 84,514	¥ (0)
Net Income attributable to Owners of the Parent				7,501	
Cash Dividends Paid				(1,279)	
Purchase of Treasury Stock					
Net change during year					
Balance as of September 30, 2016	42,648	¥ 17,874	¥ 16,086	¥ 90,736	¥ (0)

	Millions of yen						
	Accumulated Other Comprehensive Income				Total	Non- controlling Interests	Total Equity
Unrealized Gain on Available-for-sale Securities	Deferred Loss on Derivatives under Hedge Accounting	Foreign Currency Translation Adjustments	Defined Retirement Benefit Plans				
Balance as of April 1, 2015	¥ 6,308	¥ 206	¥ 1,684	¥ 351	¥ 117,890	¥ 5,407	¥ 123,297
Net Income attributable to Owners of the Parent					11,609		11,609
Cash Dividends Paid					(2,473)		(2,473)
Purchase of Treasury Stock					(0)		(0)
Net change during year	1,647	(380)	(658)	(600)	7	345	353
Balance as of March 31, 2016	¥ 7,956	¥ (174)	¥ 1,026	¥ (249)	¥ 127,033	¥ 5,753	¥ 132,786
Net Income attributable to Owners of the Parent					7,501		7,501
Cash Dividends Paid					(1,279)		(1,279)
Purchase of Treasury Stock							
Net change during year	(1,408)	26	(1,590)	5	(2,967)	(1,400)	(4,367)
Balance as of September 30, 2016	¥ 6,548	¥ (148)	¥ (563)	¥ (244)	¥ 130,287	¥ 4,353	¥ 134,640

	Thousands of U.S. dollars (Note 1)			
	Common Stock	Capital Surplus	Retained Earnings	Treasury Stock
Balance as of March 31, 2016	\$ 176,762	\$ 159,081	\$ 835,788	\$ (9)
Net Income attributable to Owners of the Parent			74,180	
Cash Dividends Paid			(12,653)	
Purchase of Treasury Stock				
Net change during year				
Balance as of September 30, 2016	\$ 176,762	\$ 159,081	\$ 897,315	\$ (9)

	Thousands of U.S. dollars (Note 1)						
	Accumulated Other Comprehensive Income				Total	Non- controlling Interests	Total Equity
Unrealized Gain on Available-for-sale Securities	Deferred Loss on Derivatives under Hedge Accounting	Foreign Currency Translation Adjustments	Defined Retirement Benefit Plans				
Balance as of March 31, 2016	\$ 78,681	\$ (1,727)	\$ 10,152	\$ (2,466)	\$ 1,256,262	\$ 56,899	\$ 1,313,161
Net Income attributable to Owners of the Parent					74,180		74,180
Cash Dividends Paid					(12,653)		(12,653)
Purchase of Treasury Stock							
Net change during year	(13,925)	259	(15,728)	51	(29,343)	(13,849)	(43,192)
Balance as of September 30, 2016	\$ 64,756	\$ (1,468)	\$ (5,576)	\$ (2,415)	\$ 1,288,446	\$ 43,050	\$ 1,331,496

Consolidated Statement of Cash Flows
 IBI Leasing Company, Limited and Consolidated Subsidiaries
 For the six-month period ended September 30, 2016

	Millions of yen		Thousands of U.S. dollars (Note 1)
	September 30 2016	September 30 2015	September 30 2016
Cash Flows from Operating Activities:			
Income before Income Taxes	¥ 11,165	¥ 9,185	\$ 110,415
Adjustments for:			
Income Taxes Paid	(4,865)	(5,273)	(48,118)
Depreciation and Disposal of Fixed Assets	5,242	5,247	51,847
Equity in Earnings of Associated Companies	(158)	(187)	(1,563)
Profit from Investments	(86)	(72)	(859)
Loss on Impairment of Long-lived Assets	39	-	388
Increase in Allowance for Doubtful Receivables	220	138	2,184
Increase (Decrease) in Accruals for Debt Guarantees	28	(6)	278
(Gain) Loss on Sales of Marketable and Investment Securities	(244)	24	(2,420)
Loss on Devaluation of Marketable and Investment Securities	151	11	1,500
Gain on Sales of Fixed Assets	(0)	(441)	(3)
Change in assets and liabilities:			
Increase in Lease Receivables and Investments in Lease	(10,337)	(18,445)	(102,230)
Decrease in Receivables	48,060	19,852	475,278
Increase in Operational Investment Securities	(57,273)	(36,155)	(566,390)
Decrease in Accounts Payable trade	(10,142)	(11,632)	(100,300)
Purchases of Leased Assets	(64,602)	(30,137)	(638,866)
Proceeds from Sales of Leased Assets	32,932	3,532	325,674
(Decrease) Increase in Interest Payable	(27)	9	(273)
Other net	(5,160)	592	(51,034)
Total Adjustments	(66,224)	(72,943)	(654,907)
Net Cash Used in Operating Activities	(55,059)	(63,758)	(544,492)
Cash Flows from Investing Activities:			
Purchases of Own-used Assets	(742)	(446)	(7,345)
Proceeds from Sales of Fixed Assets	15	1,270	148
Purchases of Marketable and Investment Securities	(517)	(210)	(5,119)
Proceeds from Sales and Redemption of Marketable and Investment Securities	11	1,082	114
Proceeds from Sales of Subsidiaries causing Changes in Scope of Consolidation	2,546	-	25,182
Other net	235	101	2,333
Net Cash Provided by Investing Activities	1,548	1,797	15,313
Cash Flows from Financing Activities:			
Net (Decrease) Increase in Short-term Borrowings	(14,240)	7,821	(140,828)
Proceeds from Long-term Debt	140,476	131,732	1,389,203
Repayments of Long-term Debt	(83,731)	(75,699)	(828,036)
Cash Dividends Paid	(1,279)	(1,194)	(12,653)
Other net	86	(121)	859
Net Cash Provided by Financing Activities	41,312	62,539	408,545
Foreign Currency Translation Adjustments on Cash and Cash Equivalents	(541)	11	(5,354)
Net (Decrease) Increase in Cash and Cash Equivalents	(12,739)	589	(125,988)
Cash and Cash Equivalents at Beginning of the Period	48,332	37,457	477,973
Cash and Cash Equivalents at End of the Period	¥ 35,592	¥ 38,046	\$ 351,985

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. Basis of Presenting Consolidated Financial Statements

The accompanying consolidated financial statements of IBJ Leasing Company, Limited (“IBJL”) and its consolidated subsidiaries (together with IBJL, “IBJL Group”) have been prepared in accordance with the provisions set forth in the Japanese Financial Instruments and Exchange Act and its related accounting regulations and in accordance with accounting principles generally accepted in Japan, which are different in certain respects as to application and disclosure requirements of International Financial Reporting Standards.

In preparing these consolidated financial statements, certain reclassifications and rearrangements have been made to the company’s financial statements issued domestically in order to present them in a form of which is more familiar to readers outside Japan. In addition, certain reclassifications have been made in the 2015 consolidated financial statements to conform to the classifications used in 2016. The accompanying consolidated financial statements and notes should be read in conjunction with the consolidated financial statements and related notes for the year ended March 31, 2016.

The consolidated financial statements are stated in Japanese yen, the currency of the country in which IBJL is incorporated and operates. The translations of Japanese yen amounts into U.S. dollar amounts are included solely for the convenience of readers outside Japan and have been made at the rate of ¥101.12 to US\$1.00, the approximate rate of exchange at September 30, 2016. The translations should not be construed as representations that the Japanese yen amounts could be converted into U.S. dollars at that or any other rate. The amounts indicated in millions of yen are rounded down by truncating the figures below one million. As a result, totals may not add up exactly.

2. Scope of Consolidation

The consolidated financial statements include the accounts of IBJL Group including IBJL-TOSHIBA Leasing Company, Limited, Dai-ichi Leasing Co., Ltd., IBJ Auto Lease Company, Limited, IBJ Leasing (China) Ltd. and PT.IBJ Verena Finance. The number of the consolidated subsidiaries as of September 30, 2016 was 27.

The consolidated financial statements newly included the accounts of IBJ Air Funding Limited, which was established, and Aircraft MSN 4126 LLC, which was acquired shares, from the first quarter of the current fiscal year.

The consolidated financial statements also newly included the accounts of IBJ Air Leasing (US) Corp. and other 1 company, which were established, and Aircraft MSN 2472 LLC and other 1 company, which were acquired shares, from the second quarter of the current fiscal year.

Toshiba Medical Finance Co., Ltd. was excluded from the scope of the consolidation from the first quarter of the current fiscal year, as IBJL sold all of the shares in it.

The number of associated companies accounted for under the equity method as of September 30, 2016 was 3. Investments in associated companies are Krung Thai IBJ Leasing Co., Ltd., Juhachi Sogo Lease Co., Ltd. and PNB-IBJL Leasing and Finance Corporation.

3. Summary of Significant Accounting Policies

The accounting policies are the same as those applied in the Consolidated Financial Statements as of and for the year ended March 31, 2016, except for the change mentioned below.

(1) Changes in accounting policies

Application of Practical Solution on a Change in Depreciation Method due to Tax Reform 2016

Effective the first quarter of the fiscal year ending March 31, 2017, IBJL has applied the “Practical Solution on a Change in Depreciation Method due to Tax Reform 2016” (Accounting Standards Board of Japan (ASBJ) Practical Issues Task Force No.32, June 17, 2016), in accordance with the revision of the Corporation Tax Law of Japan. As a result, the depreciation method for facilities attached to buildings and for structures acquired on or after April 1, 2016 was changed from the declining-balance method to the straight-line method.

The impact of this change on the consolidated financial statement for the first half was immaterial.

(2) Additional Information

Application of Revised Implementation Guidance on Recoverability of Deferred Tax Assets

Effective the first quarter of the fiscal year ending March 31, 2017, IBJL has applied the “Revised Implementation Guidance on Recoverability of Deferred Tax Assets” (ASBJ Guidance No.26, March 28, 2016).

4. Operating Assets

(1) Operating Assets as of September 30 and March 31, 2016 consisted of the following:

	(Millions of yen)		(Thousands of U.S. dollars)
	September 30, 2016	March 31, 2016	September 30, 2016
Leasing: (*1)			
Finance Lease	¥809,605	¥841,987	\$8,006,384
Operating Lease	143,308	116,365	1,417,208
Leasing total	952,913	958,353	9,423,592
Installment Sales (*2)	136,136	147,455	1,346,289
Loans and Factoring	329,329	377,933	3,256,819
Other	154,357	97,283	1,526,477
Total Operating Assets	¥1,572,737	¥1,581,025	\$15,553,177

(*1) Leasing total consists of the aggregate of “Lease Receivables and Investments in Lease”, “Leased Assets” and “Intangible Leased Assets” on the Consolidated Balance Sheet at the period-end.

(*2) Installment Sales represent “Installment Sales Receivables” less “Deferred Profit on Installment Sales” on the Consolidated Balance Sheet at the period-end.

- (2) The total amounts of new contracts entered into during the periods ended September 30, 2016 and 2015 were as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	2016	2015	2016
Leasing:			
Finance Lease	¥139,022	¥148,681	\$1,374,828
Operating Lease	64,303	30,277	635,914
Leasing total	203,326	178,959	2,010,742
Installment Sales (*1)	24,920	33,208	246,445
Loans and Factoring	227,582	240,036	2,250,617
Other	79,822	39,374	789,387
Total	¥535,651	¥491,577	\$5,297,191

(*1) The amount of Installment Sales is shown as “Installment Sales Receivables” less “Deferred Profit on Installment Sales”

5. Short-term Borrowings and Long-term Debt

- (1) “Short-term Borrowings” as of September 30 and March 31, 2016 was as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	September 30, 2016	March 31, 2016	September 30, 2016
Short-term Borrowings			
Short-term Borrowings from banks and other financial institutions	¥330,185	¥364,415	\$3,265,280
Commercial Paper	449,100	456,300	4,441,258
Payables under securitized lease receivables	57,000	54,900	563,686
Total	¥836,285	¥875,615	\$8,270,224
Current Portion of Long-term Debt			
Bonds payable	¥10,000	¥20,000	\$98,893
Long-term Debt from banks and other financial institutions	146,634	132,390	1,450,108
Total	¥156,634	¥152,390	\$1,549,001

(2) “Long-term Debt” as of September 30 and March 31, 2016 was as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	September 30, 2016	March 31, 2016	September 30, 2016
Long-term Debt			
Bonds payable	¥58,000	¥40,000	\$573,576
Long-term Debt from banks and other financial institutions	406,884	397,578	4,023,780
Total	¥464,884	¥437,578	\$4,597,356

6. Contingent Liabilities

Contingent Liabilities as of September 30, 2016 were as follows:

	(Millions of yen)	(Thousands of U.S. dollars)
	2016	2016
Guarantee Obligations with respect to operating activities (*1)	¥12,118	\$119,844
Other Guarantee Obligations	7,046	69,680
Accruals for Debt Guarantees	(64)	(636)
Total	¥19,100	\$188,888

(*1) The amount includes bank loans and trade receivables provided by Mizuho Bank, Ltd. and others, which are guaranteed by IBJL Group.

7. Segment Information

(1) Information about sales and profit

For the six-month period ended September 30, 2016

	(Millions of yen)						
	2016						
	Reportable segment						
	Leasing	Installment sales	Loans	Other	Total	Reconciliations (*1)	Consolidated (*2)
Sales:							
Sales to external customers	¥170,699	¥4,795	¥3,500	¥2,368	¥181,364	¥-	¥181,364
Intersegment sales and transfers	101	116	134	44	396	(396)	-
Total	170,801	4,912	3,635	2,413	181,761	(396)	181,364
Operating Expenses	162,242	4,756	1,047	874	168,921	1,844	170,765
Segment Profit	¥8,558	¥155	¥2,587	¥1,538	¥12,840	¥(2,241)	¥10,599

For the six-month period ended September 30, 2015

	(Millions of yen)						
	2015						
	Reportable segment						
	Leasing	Installment sales	Loans	Other	Total	Reconciliations (*1)	Consolidated (*2)
Sales:							
Sales to external customers	¥153,798	¥6,959	¥3,597	¥1,856	¥166,212	¥-	¥166,212
Intersegment sales and transfers	169	125	137	34	466	(466)	-
Total	153,967	7,084	3,734	1,891	166,678	(466)	166,212
Operating Expenses	145,742	6,911	2,757	805	156,216	1,657	157,874
Segment Profit	¥8,225	¥173	¥977	¥1,085	¥10,462	¥(2,123)	¥8,338

For the six-month period ended September 30, 2016

(Thousands of U.S. dollars)

	2016							
	Reportable segment					Total	Reconciliations (*1)	Consolidated (*2)
	Leasing	Installment sales	Loans	Other				
Sales:								
Sales to external customers	\$1,688,092	\$47,428	\$34,616	\$23,425	\$1,793,561	\$-	\$1,793,561	
Intersegment sales and transfers	1,001	1,149	1,332	441	3,923	(3,923)	-	
Total	1,689,093	48,577	35,948	23,866	1,797,484	(3,923)	1,793,561	
Operating Expenses	1,604,455	47,039	10,357	8,653	1,670,504	18,240	1,688,744	
Segment Profit	\$84,638	\$1,538	\$25,591	\$15,213	\$126,980	\$(22,163)	\$104,817	

(*1) The details of Reconciliations to Segment Profit for the periods ended September 30, 2016 and 2015 were as follows:

	(Millions of yen)		(Thousands of U.S. dollars)
	2016	2015	2016
	Elimination of intersegment transactions	¥(142)	¥(143)
Administrative expenses not allocated to the reportable segments	(2,098)	(1,980)	(20,751)
Total	¥(2,241)	¥(2,123)	\$(22,163)

(*2) Segment Profits are reconciled to Operating Income in the Consolidated Statement of Income.

(2) Impairment loss of long-lived assets or goodwill per reportable segment:

Impairment loss of ¥39 million (\$388thousand) for certain software in the leasing segment was recognized during this fiscal period.

8. Per Share Information

Details of basic Net Income attributable to Owners of the Parent per share (“EPS”) for the periods ended September 30, 2016 and 2015 were as follows:

	(Millions of yen)	(Thousands of shares)	(Yen)	(U.S. dollars)
Net Income attributable to Owners of the Parent		Weighted average shares		EPS
For the period ended September 30, 2016:				
Basic EPS				
Net income available to common shareholders	¥7,501	42,648	¥175.88	\$1.74
For the period ended September 30, 2015:				
Basic EPS				
Net income available to common shareholders	¥5,894	42,648	¥138.22	\$1.37

9. Subsequent Events

Appropriation of Retained Earnings

On November 8, 2016, the Board of Directors of IBJL resolved to approve the payment of the interim cash dividends to its shareholders registered as of September 30, 2016 as follows:

	(Millions of yen)	(Thousands of U.S. dollars)
Interim cash dividends, ¥30.00 (\$0.30) per share	¥1,279	\$12,653