

Consolidated Financial Statements

Consolidated Statement of Financial Position

Dentsu Inc. and Consolidated Subsidiaries
December 31, 2016

	Notes	(Millions of Yen)		(Millions of U.S. Dollars)
		FY2015 (As of December 31, 2015)	FY2016 (As of December 31, 2016)	FY2016 (As of December 31, 2016)
ASSETS				
CURRENT ASSETS:				
Cash and cash equivalents	8	¥263,322	¥242,410	\$2,081
Trade and other receivables	9, 35	1,263,317	1,275,044	10,946
Inventories	10	18,724	18,862	162
Other financial assets	11, 20, 35	20,945	17,814	153
Other current assets	12	46,201	60,621	520
Subtotal		1,612,510	1,614,753	13,862
Non-current assets classified as held for sale	13	5,513	3,357	29
Total current assets		1,618,024	1,618,111	13,891
NON-CURRENT ASSETS:				
Property, plant and equipment	14	196,782	193,757	1,663
Goodwill	7, 15	656,862	718,717	6,170
Intangible assets	7, 15	256,991	274,074	2,353
Investment property	17	41,642	37,837	325
Investments accounted for using the equity method	6, 18	50,281	55,691	478
Other financial assets	11, 35	218,083	224,723	1,929
Other non-current assets	23	11,515	13,183	113
Deferred tax assets	19	15,893	19,133	164
Total non-current assets		1,448,051	1,537,118	13,195
TOTAL ASSETS	6	¥3,066,075	¥3,155,230	\$27,086

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December 31, 2016

LIABILITIES AND EQUITY	Notes	(Millions of Yen)		(Millions of U.S. Dollars)
		FY2015 (As of December 31, 2015)	FY2016 (As of December 31, 2016)	FY2016 (As of December 31, 2016)
LIABILITIES:				
CURRENT LIABILITIES:				
Trade and other payables	20, 35	¥1,207,347	¥1,230,496	\$10,563
Borrowings	21, 35	66,805	130,490	1,120
Other financial liabilities	21, 35	44,988	26,781	230
Income tax payables		11,177	34,248	294
Provisions	22	1,819	1,179	10
Other current liabilities		156,156	176,030	1,511
Subtotal		1,488,294	1,599,226	13,728
Liabilities directly associated with non-current assets classified as held for sale	13	307	8	0
Total current liabilities		1,488,602	1,599,235	13,729
NON-CURRENT LIABILITIES:				
Borrowings	21, 35	286,977	273,108	2,344
Other financial liabilities	21, 35	72,735	166,216	1,427
Liability for retirement benefits	23	30,557	31,377	269
Provisions	22	3,096	4,295	37
Other non-current liabilities	34	11,350	20,141	173
Deferred tax liabilities	19	70,011	78,893	677
Total non-current liabilities		474,729	574,033	4,928
Total liabilities		1,963,331	2,173,269	18,656
EQUITY:				
Share capital	24	74,609	74,609	640
Share premium account	24	99,751	99,751	856
Treasury shares	24	(20,155)	(20,168)	(173)
Other components of equity		261,039	121,346	1,042
Retained earnings	24	652,972	657,203	5,642
Total equity attributable to owners of the parent	35	1,068,216	932,742	8,007
Non-controlling interests		34,526	49,218	423
Total equity		1,102,743	981,961	8,430
TOTAL LIABILITIES AND EQUITY		¥3,066,075	¥3,155,230	\$27,086