Consolidated Statement of Changes in Equity

Dentsu Inc. and Consolidated Subsidiaries December 31, 2017

December 31, 2017									
								(Millions of Yen)	
		Total equity attributable to owners of the paren							
				_			Other comp	onents of equity	
	Notes	Share capital	Share premium account	Treasury shares	Share options	Exchange differences on translation of foreign operations		Net change in financial assets measured at fair value through other comprehensive income	
As of January 1, 2016		¥74,609	¥99,751	¥(20,155)	¥48	¥171,132	¥10,222	¥83,639	
Profit for the year									
Other comprehensive income						(133,729)	(3,101)	17,109	
Comprehensive income for the year		-	_	_	-	(133,729)	(3,101)	17,109	
Repurchase of treasury shares				(13)					
Disposal of treasury shares			(0)	0					
Dividends	25								
Transactions with non-controlling interests	24								
Transfer from other components of equity to retained earnings								(16,339)	
Other					(O)				
Transactions with owners—total		-	(0)	(12)	(0)	-	-	(16,339)	
As of December 31, 2016		¥74,609	¥99,751	¥(20,168)	¥48	¥37,403	¥7,120	¥84,409	
Profit for the year									
Other comprehensive income						32,331	(888)	66,510	
Comprehensive income for the year		-	-	-	-	32,331	(888)	66,510	
Repurchase of treasury shares	24			(20,014)					
Disposal of treasury shares			(0)	0					
Dividends	25								
Transactions with non-controlling interests	24								
Transfer from other components of equity to retained earnings								337	
Transactions with owners—total		_	(0)	(20,013)	_	_	_	337	
As of December 31, 2017	<u> </u>	¥74,609	¥99,751	¥(40,182)	¥48	¥69,734	¥6,231	¥151,258	

							(Million	s of U.S. Dollars)	
		Total equity attributable to owners of the parent							
				_			Other comp	onents of equity	
	Notes	Share capital	Share premium account	Treasury shares	Share options	Exchange differences on translation of foreign operations	Effective portion of the change in the fair value of cash flow hedges	Net change in financial assets measured at fair value through other comprehensive income	
As of December 31, 2016		\$660	\$883	\$(178)	\$0	\$331	\$63	\$747	
Profit for the year									
Other comprehensive income						286	(8)	589	
Comprehensive income for the year		-	-	-	-	286	(8)	589	
Repurchase of treasury shares	24			(177)					
Disposal of treasury shares			(0)	0					
Dividends	25								
Transactions with non-controlling interests	24								
Transfer from other components of equity to retained earning	ngs							3	
Transactions with owners—total		-	(0)	(177)	_	_	_	3	
As of December 31, 2017		\$660	\$883	\$(356)	\$0	\$617	\$55	\$1,339	

	ions	

					'	Millions of Yen)
	Total equity attributable to owners of the parent					
	Other compone	ents of equity			-	
Notes	Remeasurements of defined benefit plans	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of January 1, 2016	¥(4,003)	¥261,039	¥652,972	¥1,068,216	¥34,526	¥1,102,743
Profit for the year		_	83,501	83,501	5,844	89,345
Other comprehensive income	(3,630)	(123,352)		(123,352)	(229)	(123,582)
Comprehensive income for the year	(3,630)	(123,352)	83,501	(39,851)	5,614	(34,237)
Repurchase of treasury shares		-		(13)		(13)
Disposal of treasury shares		-		0		0
Dividends 25		-	(22,811)	(22,811)	(4,581)	(27,392)
Transactions with non-controlling interests 24		-	(72,798)	(72,798)	13,658	(59,139)
Transfer from other components of equity to retained earnings		(16,339)	16,339	-		_
Other		(0)		(0)		(0)
Transactions with owners—total	_	(16,339)	(79,270)	(95,622)	9,077	(86,545)
As of December 31, 2016	¥(7,634)	¥121,346	¥657,203	¥932,742	¥49,218	¥981,961
Profit for the year		-	105,478	105,478	7,663	113,142
Other comprehensive income	11,547	109,501		109,501	978	110,479
Comprehensive income for the year	11,547	109,501	105,478	214,979	8,642	223,621
Repurchase of treasury shares 24		-		(20,014)		(20,014)
Disposal of treasury shares		-		0		0
Dividends 25		-	(25,516)	(25,516)	(2,735)	(28,252)
Transactions with non-controlling interests 24		-	(8,980)	(8,980)	1,798	(7,182)
Transfer from other components of equity to retained earnings		337	(337)	-		-
Transactions with owners—total	_	337	(34,834)	(54,510)	(937)	(55,448)
As of December 31, 2017	¥3,913	¥231,185	¥727,846	¥1,093,211	¥56,923	¥1,150,134

(Millions of U.S. Dollars)

						(Millions	of U.S. Dollars)
		Total e	quity attributa	ble to owners o	f the parent		
		Other componer	nts of equity			. –	
	Notes	Remeasurements of defined benefit plans	Total	Retained earnings	Total	Non-controlling interests	Total equity
As of December 31, 2016		\$(68)	\$1,074	\$5,816	\$8,254	\$436	\$8,690
Profit for the year			-	933	933	68	1,001
Other comprehensive income		102	969		969	9	978
Comprehensive income for the year		102	969	933	1,902	76	1,979
Repurchase of treasury shares	24		-		(177)		(177)
Disposal of treasury shares			-		0		0
Dividends	25		-	(226)	(226)	(24)	(250)
Transactions with non-controlling interests	24		_	(79)	(79)	16	(64)
Transfer from other components of equity to retained earn	nings		3	(3)	_		-
Transactions with owners—total		-	3	(308)	(482)	(8)	(491)
As of December 31, 2017		\$35	\$2,046	\$6,441	\$9,674	\$504	\$10,178