

Consolidated Segment Information

Information on net sales, and profit or loss by each reporting segment

(Changes in reporting segment)

As of October 1, 2023, reflecting change of organization structure, the reporting segments were reclassified from "Power Electronics Energy", "Power Electronics Industry", "Semiconductors", "Power Generation" and "Food and Beverage Distribution" to "Energy", "Industry", "Semiconductors" and "Food and Beverage Distribution".

The reporting segment information for the year ended March 31, 2023 has been reclassified to reflect this change.

(Changes in depreciation method for tangible fixed assets)

As of April 1, 2023, the Company and its domestic consolidated subsidiaries have changed the depreciation method for tangible fixed assets (excluding lease assets) to the straight-line method. Previously, we mainly applied the declining balance method.

As a result of this change, compared with the previous method, the segment profit or loss in the "Energy" increased by 560 millions of yen, "Industry" increased by 380 millions of yen, "Semiconductors" increased by 2,095 millions of yen,

"Food and Beverage Distribution" increased by 153 millions of yen and "Others" increased by 104 millions of yen for 9 months FY2023.

9 months FY2023 (Apr.-Dec.)

	Millions of yen							
	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others	Total	Adjustments	Consolidated
Net Sales								
Sales to third parties	227,187	266,119	162,306	78,321	25,726	759,661	-	759,661
Inter-segment sales and transfers	2,140	12,984	4,195	1,136	20,943	41,401	(41,401)	-
Total sales	229,327	279,104	166,502	79,457	46,670	801,062	(41,401)	759,661
Segment profit (loss)	14,444	11,487	26,406	6,884	2,995	62,217	(4,560)	57,656

9 months FY2022 (Apr.-Dec.)

	Millions of yen							
	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others	Total	Adjustments	Consolidated
Net Sales								
Sales to third parties	224,430	230,645	143,504	67,767	24,427	690,776	-	690,776
Inter-segment sales and transfers	1,264	11,516	3,376	628	18,786	35,572	(35,572)	-
Total sales	225,695	242,161	146,881	68,395	43,214	726,348	(35,572)	690,776
Segment profit (loss)	15,272	4,142	22,452	2,904	2,474	47,245	(4,810)	42,434

9 months FY2023 (Apr.-Dec.)

	Millions of U.S. dollars							
	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others	Total	Adjustments	Consolidated
Net Sales								
Sales to third parties	1,611	1,887	1,151	555	182	5,388	-	5,388
Inter-segment sales and transfers	15	92	30	8	149	294	(294)	-
Total sales	1,626	1,979	1,181	564	331	5,681	(294)	5,388
Segment profit (loss)	102	81	187	49	21	441	(32)	409