Consolidated Statements of Cash Flows

Tests Personal Properties Personal Pro		Millions of yen		Millions of U.S. dollars
Cash flows from operating activities Profit before income taxes Profit before income taxes S. 2.9.4 S. 2.9.2 S. 3.9.0 Increase (decrease) in provision for product warranties (115) (495) (470)				6 months
Cash flows from operating activities Profit before income taxes Profit before income taxes S. 2.0.4 30,402 38.90 10,000 24,230 10,000 10		1H FY2024	1H FY2023	1H FY2024
Cash flows from operating activities Profite before income taxes S5.294 39.492 38.9 Popreciation and amortization 27,430 24,529 19.3 Increase (decrease) in allowance for doubtful accounts (123) 23.3 (7) Increase (decrease) in provision for product warranties (115) (495) (7) (70) Increase (decrease) in provision for product warranties (16,52) (1,476) (10) Indirect and dividend income 1,594 972 17 (10) Indirect expenses 1,594 972 17 (10)				
Profit before income taxes	I Cash flows from operating activities	(при вер.)	(11p1: Sep.)	(прт. вер.)
Depreciation and amortization 27,430 24,529 193 161 162 162 163 173 163 174 16		55,294	39,492	389
Increase (decrease) in allowance for doubtful accounts	Depreciation and amortization			
Increase (decrease) in provision for product warranties		,		(1)
Interest and dividend income		` /	(495)	(/
Foreign exchange losses (gains)		` /	` ′	1 /
Loss (gain) on sale of non-current assest	Interest expenses	1,594	972	11
Loss (gain) on sale of investment securities	Foreign exchange losses (gains)	96	(384)	1
Loss (gain) on sale of investment securities	Loss (gain) on sale of non-current assets	(100)	, ,	(1)
Decrease (increase) in accounts receivable - trade, and contract assets 77,899 41,106 549 Decrease (increase) in investories (19,214) (31,085) (135) Increase (decrease) in trade payables (34,959) (13,995) (246) Increase (decrease) in contract liabilities 32,044 8,889 226 Other, net (16,884) (13,594) (119) Subtotal 105,365 49,418 742 Interest and dividends received 1,365 1,466 10 Interest paid (1,546) (1,022) (11) Income taxes paid (15,460) (15,030) (12,24) Net cash provided by (used in) operating activities 87,543 34,828 617 II Cash flows from investing activities (41,576) (26,026) (293) Proceeds from sale of property, plant and equipment (41,576) (26,026) (293) Proceeds from sale of property, plant and equipment (41,576) (26,026) (293) Proceeds from sale of property, plant and equipment (41,576) (26,026) (293) Proceeds from sale of investment securities (122) (118) (1) Proceeds from sale of property, plant and equipment (41,576) (25,036) (25,036) (27,036) Proceeds from sale of investment securities (122) (118) (19) Proceeds from sale of investment securities (122) (18) (19) Proceeds from sale of investment securities (122) (18) (19) Proceeds from sale of investment securities (2,988) (8,455) (21) Proceeds from functing activities (2,988) (3,115) (23) Proceeds from functing activities (2,5765) (21,585) (181) III Cash flows from financing activities (25,765) (21,585) (181) III Cash flows from financing activities (3,198) (3,115) (2,576) Proceeds from insumered plopers (3,600) (2,200) (2,54) Proceeds from insumered floating interests (3,641) (4,641) (4,663) (4,641) Proceeds from insumered floating interests (11,184) (12,545) (79) Proceeds from insumered floating activities (4,141) (4,1863) (4,541) Proceeds from insumered floating activities (4,141) (4,1863) (4,541) Proceeds fr	Loss (gain) on sale of investment securities	(16,612)	(4,799)	
Decrease (increase) in inventories (19214) (31,085) (135) Increase (decrease) in contract liabilities (34,959) (13,995) (246) Other, net (16,884) (15,594) (115,994) (719) Subtotal (15,684) (15,594) (719) Interest and dividends received (15,684) (15,684) (10,022) (71) Interest and dividends received (15,640) (15,000) (124) Interest paid (17,640) (15,000) (124) Net cash provided by (used in) operating activities (17,640) (15,000) (124) Net cash provided by (used in) operating activities (41,576) (26,026) (293) Proceeds from sile of property, plant and equipment (135) 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sile of property, plant and equipment (135) 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sile of property, plant and equipment (135) 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sile of investment securities (122) (118) (1) Proceeds from collection of loans receivable (3,988) (3,988) (3,911) (23) Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities (25,765) (21,585) (181) III Cash flows from financing activities (25,765) (21,585) (181) III Cash flows from financing activities (25,765) (21,585) (181) III Cash flows from financing activities (25,765) (21,585) (181) III Cash flows from financing activities (25,765) (21,585) (181) III Cash flows from financing activities (36,000) (20,200) (25,495) (21,585) (181) III Cash flows from financing activities (36,000) (25,400)	Loss (gain) on disposal of non-current assets	367	624	3
Increase (decrease) in trade payables 34,959 13,995 246 Increase (decrease) in contract liabilities 32,044 8,989 226 Other, net (16,884) (13,594) (119) Subtotal 105,365 49,418 742 Interest and dividends received 1,365 1,462 10 Interest paid (1,546) (1,022) (11) Income tuxes paid (1,546) (1,022) (11) Income tuxes paid (1,546) (1,022) (11) Net cash provided by (used in) operating activities 87,543 34,828 617 II Cash flows from investing activities	Decrease (increase) in accounts receivable - trade, and contract assets	77,899	41,106	549
Increase (decrease) in contract liabilities	Decrease (increase) in inventories	(19,214)	(31,085)	(135)
Other, net (16,884) (13,594) (119) Subtotal 105,365 49,418 742 Interest and dividends received 1,365 1,462 10 Interest paid (1,546) (1,022) (11) Income taxes paid (17,640) (15,030) (124) Net cash provided by (used in) operating activities 87,543 34,828 67 II Cash flows from investing activities Purchase of property, plant and equipment (41,576) (26,026) (293) Proceeds from sale of property, plant and equipment 135 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sale of investment securities (2,958) (8,455) (21) Proceeds from sale of investment securities (2,958) (8,455) (21) Proceeds from sale of investment securities (3,186) (3,977) 25 Other, net (3,188) (3,917) 22 Other, net (3,188) (3,917) 22 Net increase (decrease) in short-term borrowings	Increase (decrease) in trade payables	(34,959)	(13,995)	(246)
Subtotal 105,365 49,418 742 1 1 1 1 1 1 1 1 1	Increase (decrease) in contract liabilities	32,044	8,989	226
Interest and dividends received 1,365 1,462 10 1 1 1 1 1 1 1 1	Other, net	(16,884)	(13,594)	(119)
Interest and dividends received	Subtotal	105,365	49,418	742
Interest paid	Interest and dividends received		1,462	10
Income taxes paid (17,640) (15,030) (124) Net cash provided by (used in) operating activities 87,543 34,828 617 II Cash flows from investing activities Furchase of property, plant and equipment (41,576) (26,026) (293) Proceeds from sale of property, plant and equipment 135 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sale of investment securities 18,446 8,354 130 Loan advances (2,958) (8,455) (21) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities 243 (641) 2 Increase (decrease) in inshort-term borrowings 243 (641) 2 Increase (decrease) in inshort-term borrowings 15,111 15,000 106 Repayments of long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings 10,000 - 70 Redemption of bonds 10,000 - 70 Redemption of bonds 10,000 - 70 Repayments of lease liabilities (11,184 (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares of subsidiaries (10) (10) (0) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (45) IV Effect of exchange rate change 278 4,037 2 Output				
Net cash provided by (used in) operating activities			· · /	1 /
Cash flows from investing activities Purchase of property, plant and equipment 135 779 1 Purchase of investment securities (122) (118) (1/2) Proceeds from sale of property, plant and equipment 135 779 1 Purchase of investment securities (122) (118) (1/2) Proceeds from sale of investment securities 18,446 8,354 130 Loan advances (2,958) (8,455) (2/1) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities 243 (641) 2 Increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) (22,000 (254) Proceeds from long-term borrowings (15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds (10,000 - 70 Redemption of bonds (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (11) (10) (0) Purchase of treasury shares of subsidiaries (10) (25,700) (75) Dividends paid (10,712) (8,570) (75) VEffect of exchange rate change on cash and cash equivalents (2,053) (24,583) (14) VI Cash and cash equivalents at beginning of period (5,543) (8,454) (25) VI Cash and cash equivalents at beginning of period (5,543) (4,248) (25) VI Cash and cash equivalents (2,053) (24,583) (14)	-			
Purchase of property, plant and equipment (41,576) (26,026) (293) Proceeds from sale of property, plant and equipment 135 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sale of investment securities 18,446 8,354 130 Loan advances (2,958) (8,455) (21) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net eash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities 243 (641) 2 Net cash provided by (used in) investing activities 243 (641) 2 Increase (decrease) in short-term borrowings 15,111 15,000 106 Repayments of long-term borrowings 18,000 22,000 (254) Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds 1(1,000) - 70 Repayments of lease liabilities				
Proceeds from sale of property, plant and equipment 135 779 1 Purchase of investment securities (122) (118) (1) Proceeds from sale of investment securities 18,446 8,354 130 Loan advances (2,958) (8,455) (21) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities 25,765) (21,585) (181) III Cash flows from financing activities 243 (641) 2 Net increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 15,000 15 Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - 70 Redemption of bonds - (15,000) - (15,000) - 70 Repayments of lease liabilities (11,184) (12,545) (79				
Purchase of investment securities (122) (118) (1) Proceeds from sale of investment securities 18,446 8,354 130 Loan advances (2,958) (8,455) (21) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities Variable Var				(293)
Proceeds from sale of investment securities 18,446 8,354 130 Loan advances (2,958) (8,455) (21) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities 25,765 (21,585) (181) III Cash flows from financing activities 8 243 (641) 2 Net increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from insuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (11) (10) 00 Purchase of treasury shares				1
Loan advances (2,958) (8,455) (21) Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net eash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities 243 (641) 2 Increase (decrease) in cash and cash equivalents (641) 2 Increase (decrease) in cash and cash equivalents (28,005) (22,000 (254) Increase (decrease) in cash and cash equivalents (28,005) (37,755) (197) Proceeds from long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds (10,000 - 70) Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds (10,000 - 70) Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares of subsidiaries (10) (10) (0) Dividends paid to non-controlling interests (3,342) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) V Effect of exchange rate change 278 4,037 2 V Effect of exchange rate change (2,053) (24,583) (14) V Cash and cash equivalents at beginning of period (65,543) (84,165) (46,25) V I Cash and cash equivalents at beginning of period (65,543) (84,165) (79) Increase (decrease) in cash and cash equivalents (1,205)		(122)	` /	(1)
Proceeds from collection of loans receivable 3,508 6,997 25 Other, net (3,198) (3,115) (23) Net cash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities 243 (641) 2 Net increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from insuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - Repayments of lease liabilities (111,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (111) (10) (0) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities	Proceeds from sale of investment securities	18,446	8,354	130
Other, net Net cash provided by (used in) investing activities (3,198) (23,115) (23) (23) Net cash provided by (used in) investing activities (25,765) (21,585) (181) III Cash flows from financing activities 3 (641) (25,765) (21,585) (181) Net increase (decrease) in short-term borrowings 243 (641) (25,400) (2	Loan advances	(2,958)	(8,455)	(21)
Net cash provided by (used in) investing activities (25,765) (21,585) (181)	Proceeds from collection of loans receivable	3,508	6,997	25
III Cash flows from financing activities Net increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (11) (10) - (0) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) IV Effect of exchange rate change on cash and cash equivalents (2,053) (24,583) (14 Vi Lash and cash equivalents at beginning of period 65,543 84,165 462 VI Increase (decrease) in cash and cash equivalents re	Other, net	(3,198)	(3,115)	(23)
Net increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) -	Net cash provided by (used in) investing activities	(25,765)	(21,585)	(181)
Net increase (decrease) in short-term borrowings 243 (641) 2 Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) -	III Cash flows from financing activities			
Increase (decrease) in commercial papers (36,000) 22,000 (254) Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds 10,000 - Redemption of bonds - (15,000) - Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (11) (10) (0) Purchase of treasury shares (11) (10) (0) Dividends paid (10,712) (8,570) (75) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) V Effect of exchange rate change 278 4,037 2 V Net increase (decrease) in cash and cash equivalents (2,053) (24,583) (14) VI Cash and cash equivalents at beginning of period 65,543 84,165 462 VI Increase (decrease) in cash and cash equivalents 1,205 - 8		243	(641)	2
Proceeds from long-term borrowings 15,111 15,000 106 Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (11) (10) - (0) Purchase of treasury shares (11) (10) (0) (0) Dividends paid (10,712) (8,570) (75) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) IV Effect of exchange rate change on cash and cash equivalents (2,053) (24,583) (14) V (1 + II + III + IIV) (2,053) (24,583) (14) VI Cash and cash equivalents at beginning of period 65,543 84,165 462 VII Increase (decrease) in cash and cash equivalen				
Repayments of long-term borrowings (28,005) (37,755) (197) Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - 70 Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (11) (10) (0) Purchase of treasury shares (11) (10) (0) Dividends paid (10,712) (8,570) (75) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) V Effect of exchange rate change 278 4,037 2 V Net increase (decrease) in cash and cash equivalents (2,053) (24,583) (14) VI Cash and cash equivalents at beginning of period 65,543 84,165 462 VII Increase (decrease) in cash and cash equivalents 1,205 - 8				, ,
Proceeds from issuance of bonds 10,000 - 70 Redemption of bonds - (15,000) - Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (11) (10) - (0) Purchase of treasury shares (11) (10) (0) Dividends paid (10,712) (8,570) (75) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) IV Effect of exchange rate change on cash and cash equivalents (2,053) (24,583) (14) V Net increase (decrease) in cash and cash equivalents (2,053) (24,583) (14) VI Cash and cash equivalents at beginning of period 65,543 84,165 462 VII Increase (decrease) in cash and cash equivalents 1,205 - 8	e e			
Redemption of bonds			-	, ,
Repayments of lease liabilities (11,184) (12,545) (79) Purchase of treasury shares of subsidiaries (10) - (0) Purchase of treasury shares (11) (10) (0) Dividends paid (10,712) (8,570) (75) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) V	Redemption of bonds	-	(15,000)	-
Purchase of treasury shares Dividends paid (10,712) (8,570) (75) Dividends paid to non-controlling interests (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) IV Effect of exchange rate change on cash and cash equivalents V Net increase (decrease) in cash and cash equivalents (11) (10) (0) (8,570) (75) (25) (4,340) (25) (451) V Seffect of exchange rate change activities (64,110) (41,863) (451) (14) V Net increase (decrease) in cash and cash equivalents (11) (10) (0) (8,570) (75) (4,340) (25) (451) V Seffect of exchange rate change activities (64,110) (41,863) (451) (14) V Net increase (decrease) in cash and cash equivalents (14) VI Cash and cash equivalents at beginning of period (55,543) (24,583) (14) VI Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation 1,205 - 8		(11,184)	(12,545)	(79)
Dividends paid Dividends paid to non-controlling interests Net cash provided by (used in) financing activities V Effect of exchange rate change on cash and cash equivalents (2,053) (24,583) (14)	Purchase of treasury shares of subsidiaries	(10)	· -	(0)
Dividends paid Dividends paid to non-controlling interests Net cash provided by (used in) financing activities Variable Variable Comparison		(11)	(10)	
Dividends paid to non-controlling interests Net cash provided by (used in) financing activities (3,542) (4,340) (25) Net cash provided by (used in) financing activities (64,110) (41,863) (451) IV Effect of exchange rate change on cash and cash equivalents V Net increase (decrease) in cash and cash equivalents (1+II+III+IV) VI Cash and cash equivalents at beginning of period (2,053) (24,583) (14) VI Cash and cash equivalents at beginning of period (5,543) 84,165 (14) VI Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	Dividends paid	(10,712)	(8,570)	
Net cash provided by (used in) financing activities (64,110) (41,863) (451) IV Effect of exchange rate change on cash and cash equivalents V Net increase (decrease) in cash and cash equivalents (I + II + III + IV) VI Cash and cash equivalents at beginning of period 65,543 84,165 462 VII Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation 1,205 - 8	Dividends paid to non-controlling interests	(3,542)	(4,340)	
V Net increase (decrease) in cash and cash equivalents (I + II + III + IV) VI Cash and cash equivalents at beginning of period VI Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation 278 4,037 2 (24,583) (14) VI Cash and cash equivalents at beginning of period 65,543 84,165 462	Net cash provided by (used in) financing activities	(64,110)	(41,863)	(451)
V Net increase (decrease) in cash and cash equivalents (I + II + III + IV) VI Cash and cash equivalents at beginning of period VI Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation 278 4,037 2 (24,583) (14) VI Cash and cash equivalents at beginning of period 65,543 84,165 462	Effect of evolunge rate change			
V Net increase (decrease) in cash and cash equivalents (I+II+III+IV) VI Cash and cash equivalents at beginning of period VI Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation (2,053) (24,583) (14) 1,205 - 8		278	4,037	2
VI Cash and cash equivalents at beginning of period VI Cash and cash equivalents at beginning of period Output Outp	Net increase (decrease) in cash and cash equivalents			
VII Increase (decrease) in cash and cash equivalents resulting from change in scope of consolidation	V =	(2,053)	(24,583)	(14)
resulting from change in scope of consolidation	VI Cash and cash equivalents at beginning of period	65,543	84,165	462
VIII Cash and cash equivalents at end of period 64,694 59,582 456		1,205	-	8
	Ⅷ Cash and cash equivalents at end of period	64,694	59,582	456