

(4) Notes to the Consolidated Financial Statements

(Notes Regarding Adoption of Accounting Treatment Specific to the Preparation of Quarterly Consolidated Financial Statements)

(Calculation of tax expenses)

Tax expenses are calculated by reasonably estimating the effective tax rate after applying deferred tax accounting to the profit before income taxes for the consolidated fiscal year, including the first quarter of the current fiscal year, and multiplying the estimated effective tax rate by profit before income taxes for the quarter.

For some consolidated companies where the estimated effective tax rate cannot be used, the statutory effective tax rate is used instead.

(Notes on Substantial Changes in the Amount of Shareholder's Equity)

None

(Notes Regarding Assumption of Going Concern)

None

(Segment information)

1. Information on Net Sales and Profit or Loss by Each Reporting Segment

Three months ended June 30, 2024

(Millions of yen)

	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others (*1)	Total	Adjustments (*2)	Consolidated (*3)
Net sales								
Sales to third parties	64,645	79,944	52,814	30,114	8,869	236,387	—	236,387
Inter-segment sales and transfers	726	502	1,066	570	4,975	7,841	△7,841	—
Total sales	65,371	80,446	53,880	30,685	13,844	244,229	△7,841	236,387
Segment profits (losses)	3,383	1,872	7,731	5,176	792	18,955	△1,701	17,254

Notes: 1. "Others" segment consisted of business segments not attributable to reporting segments and included financial services, real estate operations, insurance agency services, travel agency services, printing and information services, etc.

2. The △1,701 million yen of adjustments for segment profit (loss) includes △1,759 million yen of corporate expenses that are not allocated to each reporting segment.

Corporate expenses are mainly expenses related to the Company's administrative department that are not attributable to the reportable segments.

3. Segment profits (losses) were reconciled to operating profit (loss) in the consolidated statements of income.

Three months ended June 30, 2025

(Millions of yen)

	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others (*1)	Total	Adjustments (*2)	Consolidated (*3)
Net sales								
Sales to third parties	72,008	87,091	54,285	25,692	8,838	247,916	—	247,916
Inter-segment sales and transfers	1,747	675	555	627	4,934	8,540	△8,540	—
Total sales	73,756	87,767	54,840	26,319	13,773	256,457	△8,540	247,916
Segment profits (losses)	8,471	2,874	4,892	3,132	769	20,141	△2,049	18,091

Notes: 1. "Others" segment consisted of business segments not attributable to reporting segments and included financial services, real estate operations, insurance agency services, travel agency services, printing and information services, etc.

2. The △2,049 million yen of adjustments for segment profit (loss) includes △2,054 million yen of corporate expenses that are not allocated to each reporting segment.

Corporate expenses are mainly expenses related to the Company's administrative department that are not attributable to the reportable segments.

3. Segment profits (losses) were reconciled to operating profit (loss) in the consolidated statements of income.

2. Changes in Reporting Segments

Effective April 1, 2025, a reorganization was undertaken resulting in changes to the businesses included within the Energy and Industry reportable segments.

The reporting segment information for the three months ended June 30, 2024 has been reclassified to reflect this change.