

(2) Consolidated Statements of Income and Consolidated Statements of Comprehensive Income

(Consolidated Statements of Income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Net sales	497,377	543,160
Cost of sales	359,989	400,078
Gross profit	137,387	143,081
Selling, general and administrative expenses	97,051	100,322
Operating profit	40,336	42,759
Non-operating income		
Interest income	298	371
Dividend income	1,053	943
Other	576	788
Total Non-operating income	1,928	2,102
Non-operating expenses		
Interest expenses	1,594	1,603
Share of loss of entities accounted for using equity method	689	388
Depreciation of inactive non-current assets	52	631
Business conversion expenses	182	—
Foreign exchange losses	659	331
Other	138	174
Total Non-operating expenses	3,316	3,128
Ordinary profit	38,949	41,733
Extraordinary income		
Gain on sale of non-current assets	100	14
Gain on sale of investment securities	16,612	62
Total Extraordinary income	16,712	77
Extraordinary losses		
Loss on disposal of non-current assets	367	892
Impairment losses	—	405
Total Extraordinary losses	367	1,298
Profit before income taxes	55,294	40,512
Income taxes	17,500	12,648
Profit	37,794	27,864
Profit attributable to non-controlling interests	2,255	1,249
Profit attributable to owners of parent	35,539	26,614

(Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2024	Six months ended September 30, 2025
Profit	37,794	27,864
Other comprehensive income		
Valuation difference on available-for-sale securities	(4,572)	10,145
Deferred gains or losses on hedges	(69)	605
Foreign currency translation adjustments	(1,271)	672
Remeasurements of defined benefit plans	(283)	(274)
Share of other comprehensive income of associates accounted for using equity method	63	(43)
Total other comprehensive Income	(6,133)	11,105
Comprehensive income	31,661	38,969
Comprehensive income attributable to owners of parent	29,372	37,589
Comprehensive income attributable to non-controlling interests	2,288	1,380