

(4) Notes to the Semi-Annual Consolidated Financial Statements

(Notes Regarding Adoption of Accounting Treatment Specific to the Preparation of Semi-Annual 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 current semi-annual fiscal year, and multiplying the estimated effective tax rate by the semi-annual profit before income taxes.

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

Six months ended September 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	142,277	174,050	106,303	57,357	17,389	497,377	—	497,377
Inter-segment sales and transfers	1,724	1,330	1,745	929	10,026	15,755	(15,755)	—
Total sales	144,001	175,380	108,048	58,286	27,415	513,133	(15,755)	497,377
Segment profits (losses)	10,015	8,137	15,059	8,709	1,652	43,575	(3,238)	40,336

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 (3,238) million yen of adjustments for segment profit (loss) includes (3,294) 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.

Six months ended September 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	161,567	204,838	107,525	51,241	17,987	543,160	—	543,160
Inter-segment sales and transfers	3,667	1,506	1,199	1,142	9,854	17,370	(17,370)	—
Total sales	165,234	206,345	108,725	52,383	27,841	560,530	(17,370)	543,160
Segment profits (losses)	18,959	11,007	8,973	5,806	1,590	46,337	(3,577)	42,759

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 (3,577) million yen of adjustments for segment profit (loss) includes (3,672) 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 six months ended September 30, 2024 has been reclassified to reflect this change.