

(4) Notes to the Quarterly Consolidated Financial Statements

(Notes Regarding Adoption of Accounting Treatment Specific to the Preparation of the 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 third quarter of the current fiscal year, and multiplying the estimated effective tax rate by the 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

Nine months ended December 31, 2024

(Millions of yen)

	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others (*1)	Total	Adjustments (*2)	Consolidated (*3)
Net sales								
Sales to third parties	229,553	286,756	164,028	83,991	26,733	791,064	—	791,064
Inter-segment sales and transfers	4,416	2,055	2,621	1,498	14,908	25,499	(25,499)	—
Total sales	233,969	288,811	166,650	85,490	41,641	816,563	(25,499)	791,064
Segment profits (losses)	20,269	17,126	21,543	12,274	2,427	73,640	(5,209)	68,431

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 (5,209) million yen of adjustments for segment profit (loss) includes (5,244) 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.

Nine months ended December 31, 2025

(Millions of yen)

	Energy	Industry	Semiconductors	Food and Beverage Distribution	Others (*1)	Total	Adjustments (*2)	Consolidated (*3)
Net sales								
Sales to third parties	255,690	319,128	170,552	77,936	27,746	851,055	—	851,055
Inter-segment sales and transfers	5,412	2,130	2,100	1,679	14,772	26,095	(26,095)	—
Total sales	261,103	321,259	172,653	79,616	42,518	877,150	(26,095)	851,055
Segment profits (losses)	33,085	19,749	14,987	9,319	2,539	79,682	(5,655)	74,027

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 (5,655) million yen of adjustments for segment profit (loss) includes (5,695) 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 Nine months ended December 31, 2024 has been reclassified to reflect this change.