

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

(Consolidated Statements of Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	543,160	593,323
Cost of sales	400,078	425,244
Gross profit	143,081	168,079
Selling, general and administrative expenses	100,322	108,263
Operating profit	42,759	59,815
Non-operating income		
Interest income	371	280
Dividend income	943	1,677
Other	788	575
Total Non-operating income	2,102	2,533
Non-operating expenses		
Interest expenses	1,603	1,307
Share of loss of entities accounted for using equity method	388	307
Depreciation of inactive non-current assets	631	748
Foreign exchange losses	331	1,531
Other	174	857
Total Non-operating expenses	3,128	4,752
Ordinary profit	41,733	57,595
Extraordinary income		
Gain on sale of non-current assets	14	26
Gain on sale of investment securities	62	6,965
Total Extraordinary income	77	6,991
Extraordinary losses		
Loss on disposal of non-current assets	892	306
Impairment losses	405	—
Total Extraordinary losses	1,298	306
Profit before income taxes	40,512	64,280
Income taxes	12,648	19,406
Profit	27,864	44,874
Profit attributable to non-controlling interests	1,249	2,757
Profit attributable to owners of parent	26,614	42,116

(Consolidated Statements of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	27,864	44,874
Other comprehensive income		
Valuation difference on available-for-sale securities	10,145	7,617
Deferred gains or losses on hedges	605	0
Foreign currency translation adjustments	672	390
Remeasurements of defined benefit plans	(274)	(740)
Share of other comprehensive income of associates accounted for using equity method	(43)	(84)
Total other comprehensive Income	11,105	7,184
Comprehensive income	38,969	52,059
Comprehensive income attributable to owners of parent	37,589	49,152
Comprehensive income attributable to non-controlling interests	1,380	2,906