

Supplemental Consolidated Financial Materials

Information on Supplemental Consolidated Financial Materials by each reporting segment

As of October 1, 2023, reflecting change of organization structure, the reporting segments were reclassified from "Power Electronics Energy", "Power Electronics Industry" and "Power Generation" to "Energy" and "Industry". Accordingly, the reporting segment information is presented both before and after of this change.

1. Financial summary

	Billions of yen					
	3 months 2Q FY2023 (Jul.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Net sales	257.5	491.7	1,060.0	243.2	447.1	1,009.4
Operating profit	20.3	35.0	96.0	16.8	26.7	88.9
Ordinary profit	19.5	34.6	94.5	16.6	28.9	87.8
Profit attributable to owners of parent	12.0	24.3	64.5	10.3	20.3	61.3

2. Number of consolidated subsidiaries

	Billions of yen					
	3 months 2Q FY2023 (Jul.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Number of consolidated subsidiaries	70	70	69	71	71	70
Japan	21	21	20	21	21	21
Overseas	49	49	49	50	50	49
Number of equity-method associates	4	4	4	4	4	4

3. Profit per share

	Yen					
	3 months 2Q FY2023 (Jul.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Profit per share	84.29	170.43	451.58	72.30	141.83	429.50

4. Average exchange rates (Yen)

	Yen					
	3 months 2Q FY2023 (Jul.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
US\$	144.62	141.00	140.50	138.37	133.97	135.47
EURO	157.30	153.39	151.69	139.34	138.73	140.97
RMB	19.94	19.75	19.62	20.19	19.88	19.75

5. Net sales by reporting segment

	Billions of yen					
	3 months 2Q FY2023 (Apr.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Before the segment change						
Power Electronics Energy	64.8	122.8		64.4	115.6	264.1
Power Electronics Industry	95.0	171.2		85.0	150.2	353.4
Semiconductors	57.5	108.5		50.8	97.0	206.2
Power Generation	14.2	32.5		18.0	34.8	87.3
Food and Beverage Distribution	25.4	53.2		23.1	44.8	95.3
Others	15.4	31.3		14.3	28.6	59.8
Subtotal	272.3	519.6		255.5	471.0	1,066.1
Elimination	(14.7)	(27.9)		(12.3)	(23.9)	(56.7)
Total	257.5	491.7		243.2	447.1	1,009.4

	Billions of yen					
	3 months 2Q FY2023 (Apr.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
After the segment change						
Energy	73.6	146.3	332.0	79.4	144.6	333.3
Industry	100.0	179.7	406.0	87.7	155.5	369.8
Semiconductors	57.5	108.5	223.0	50.8	97.0	206.2
Food and Beverage Distribution	25.4	53.2	99.0	23.1	44.8	95.3
Others	15.4	31.3	60.0	14.3	28.6	59.8
Subtotal	271.9	518.9	1,120.0	255.2	470.5	1,064.4
Elimination	(14.4)	(27.2)	(60.0)	(12.0)	(23.3)	(54.9)
Total	257.5	491.7	1,060.0	243.2	447.1	1,009.4

6. Operating profit(loss) by reporting segment

Before the segment change	Billions of yen				
	3 months	6 months	3 months	6 months	FY2022
	2Q FY2023 (Jul.-Sep.)	1H FY2023 (Apr.-Sep.)	2Q FY2022 (Jul.-Sep.)	1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Power Electronics Energy	4.3	8.7	5.7	9.6	26.9
Power Electronics Industry	5.3	5.0	3.0	1.1	24.9
Semiconductors	9.7	16.8	7.8	14.9	32.2
Power Generation	(0.8)	0.1	(0.6)	(0.5)	3.6
Food and Beverage Distribution	2.2	5.4	1.6	3.2	4.4
Others	1.0	2.1	0.8	1.5	3.7
Subtotal	21.7	38.1	18.3	29.9	95.6
Elimination	(1.4)	(3.1)	(1.4)	(3.2)	(6.7)
Total	20.3	35.0	16.8	26.7	88.9

After the segment change	Billions of yen					
	3 months	6 months	[Forecast]	3 months	6 months	FY2022
	2Q FY2023 (Jul.-Sep.)	1H FY2023 (Apr.-Sep.)	FY2023 (Apr.-Mar.)	2Q FY2022 (Jul.-Sep.)	1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Energy	3.7	8.7	27.0	5.0	8.9	28.6
Industry	5.2	5.2	32.6	3.0	1.3	26.8
Semiconductors	9.7	16.8	34.3	7.8	14.9	32.2
Food and Beverage Distribution	2.2	5.4	6.5	1.6	3.2	4.4
Others	1.0	2.1	3.8	0.8	1.5	3.7
Subtotal	21.7	38.1	104.2	18.3	29.9	95.6
Elimination	(1.4)	(3.1)	(8.2)	(1.4)	(3.2)	(6.7)
Total	20.3	35.0	96.0	16.8	26.7	88.9

7. Net overseas sales

	Billions of yen					
	3 months	6 months	[Forecast]	3 months	6 months	FY2022
	2Q FY2023 (Jul.-Sep.)	1H FY2023 (Apr.-Sep.)	FY2023 (Apr.-Mar.)	2Q FY2022 (Jul.-Sep.)	1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Asia (except for China)	42.3	78.4	-	36.6	66.4	145.2
China	23.0	43.0	-	26.3	47.9	89.4
Europe	9.4	18.3	-	6.6	13.0	33.1
America	6.1	12.4	-	6.5	11.6	24.3
Total	80.8	152.0	-	76.1	139.0	292.1

8. R&D expenditures

Before the segment change	Billions of yen				
	3 months	6 months	3 months	6 months	FY2022
	2Q FY2023 (Jul.-Sep.)	1H FY2023 (Apr.-Sep.)	2Q FY2022 (Jul.-Sep.)	1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Power Electronics Energy	1.7	3.4	1.8	3.3	7.5
Power Electronics Industry	2.3	4.6	2.9	5.0	10.6
Semiconductors	3.1	6.1	3.0	5.6	11.8
Power Generation	0.5	1.0	0.7	1.2	2.8
Food and Beverage Distribution	0.9	1.8	0.9	1.6	3.4
Others	0.0	0.0	0.0	0.0	0.1
Total	8.6	16.9	9.2	16.7	36.2
Ratio to net sales (%)	3.3%	3.4%	3.8%	3.7%	3.6%

After the segment change	Billions of yen					
	3 months	6 months	[Forecast]	3 months	6 months	FY2022
	2Q FY2023 (Jul.-Sep.)	1H FY2023 (Apr.-Sep.)	FY2023 (Apr.-Mar.)	2Q FY2022 (Jul.-Sep.)	1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Energy	2.1	4.2	9.4	2.4	4.3	9.8
Industry	2.4	4.9	11.1	3.0	5.2	11.1
Semiconductors	3.1	6.1	12.9	3.0	5.6	11.8
Food and Beverage Distribution	0.9	1.8	3.8	0.9	1.6	3.4
Others	0.0	0.0	0.0	0.0	0.0	0.1
Total	8.6	16.9	37.1	9.2	16.7	36.2
Ratio to net sales (%)	3.3%	3.4%	3.5%	3.8%	3.7%	3.6%

**9. Plant and equipment investment
(including leases)**

		Billions of yen				
Before the segment change		3 months	6 months	3 months	6 months	FY2022
		2Q FY2023	1H FY2023	2Q FY2022	1H FY2022	(Apr.-Mar.)
		(Jul.-Sep.)	(Apr.-Sep.)	(Jul.-Sep.)	(Apr.-Sep.)	(Apr.-Mar.)
Power Electronics Energy		2.0	3.6	1.4	2.6	6.9
Power Electronics Industry		1.1	1.8	1.4	3.2	6.5
Semiconductors		10.6	18.6	15.6	30.9	66.6
Power Generation		0.1	0.2	0.2	0.5	1.1
Food and Beverage Distribution		0.4	0.6	0.3	0.5	1.8
Others		0.7	1.2	0.0	0.3	1.1
Total		15.0	26.0	19.0	37.9	84.1
(Leases)		0.4	0.9	8.9	19.6	21.9

		Billions of yen					
After the segment change		3 months	6 months	[Forecast]	3 months	6 months	FY2022
		2Q FY2023	1H FY2023	FY2023	2Q FY2022	1H FY2022	(Apr.-Mar.)
		(Jul.-Sep.)	(Apr.-Sep.)	(Apr.-Mar.)	(Jul.-Sep.)	(Apr.-Sep.)	(Apr.-Mar.)
Energy		2.3	3.8	12.8	1.7	3.0	8.1
Industry		1.1	1.8	8.7	1.4	3.2	6.5
Semiconductors		10.6	18.6	45.7	15.6	30.9	66.6
Food and Beverage Distribution		0.4	0.6	2.8	0.3	0.5	1.8
Others		0.7	1.2	1.7	0.0	0.3	1.1
Total		15.0	26.0	71.8	19.0	37.9	84.1
(Leases)		0.4	0.9	1.8	8.9	19.6	21.9

Note: Leases are included in total plant and equipment investment.

10. Depreciation, Leases paid

		Billions of yen				
Before the segment change		3 months	6 months	3 months	6 months	FY2022
		2Q FY2023	1H FY2023	2Q FY2022	1H FY2022	(Apr.-Mar.)
		(Jul.-Sep.)	(Apr.-Sep.)	(Jul.-Sep.)	(Apr.-Sep.)	(Apr.-Mar.)
Power Electronics Energy		1.3	2.5	1.3	2.5	5.3
Power Electronics Industry		1.4	2.7	1.3	2.6	5.3
Semiconductors		8.2	15.4	6.3	12.3	26.7
Power Generation		0.3	0.5	0.3	0.6	1.2
Food and Beverage Distribution		0.4	0.8	0.5	0.9	1.9
Others		0.2	0.4	0.2	0.4	0.8
Total		11.7	22.3	9.9	19.4	41.2
(Leases)		0.2	0.5	0.2	0.4	0.9

		Billions of yen					
After the segment change		3 months	6 months	[Forecast]	3 months	6 months	FY2022
		2Q FY2023	1H FY2023	FY2023	2Q FY2022	1H FY2022	(Apr.-Mar.)
		(Jul.-Sep.)	(Apr.-Sep.)	(Apr.-Mar.)	(Jul.-Sep.)	(Apr.-Sep.)	(Apr.-Mar.)
Energy		1.5	2.9	6.2	1.6	3.0	6.3
Industry		1.4	2.8	5.9	1.3	2.7	5.5
Semiconductors		8.2	15.4	32.6	6.3	12.3	26.7
Food and Beverage Distribution		0.4	0.8	1.7	0.5	0.9	1.9
Others		0.2	0.4	0.7	0.2	0.4	0.8
Total		11.7	22.3	47.1	9.9	19.4	41.2
(Leases)		0.2	0.5	0.9	0.2	0.4	0.9

11. Number of employees

	Before the segment change					
	3 months 2Q FY2023 (Jul.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)	
Power Electronics Energy	6,848	6,848	6,596	6,596	6,691	
Power Electronics Industry	9,764	9,764	9,645	9,645	9,647	
Semiconductors	6,027	6,027	5,896	5,896	5,914	
Power Generation	1,136	1,136	1,148	1,148	1,110	
Food and Beverage Distribution	1,909	1,909	1,933	1,933	1,901	
Others	1,825	1,825	1,885	1,885	1,860	
Total	27,509	27,509	27,103	27,103	27,123	
Japan	17,602	17,602	17,681	17,681	17,392	
Overseas	9,907	9,907	9,422	9,422	9,731	
	After the segment change					
	3 months 2Q FY2023 (Jul.-Sep.)	6 months 1H FY2023 (Apr.-Sep.)	[Forecast] FY2023 (Apr.-Mar.)	3 months 2Q FY2022 (Jul.-Sep.)	6 months 1H FY2022 (Apr.-Sep.)	FY2022 (Apr.-Mar.)
Energy	7,807	7,807	8,039	7,584	7,584	7,632
Industry	9,941	9,941	10,085	9,805	9,805	9,816
Semiconductors	6,027	6,027	6,123	5,896	5,896	5,914
Food and Beverage Distribution	1,909	1,909	1,902	1,933	1,933	1,901
Others	1,825	1,825	1,647	1,885	1,885	1,860
Total	27,509	27,509	27,796	27,103	27,103	27,123
Japan	17,602	17,602	17,533	17,681	17,681	17,392
Overseas	9,907	9,907	10,263	9,422	9,422	9,731