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May 15, 2026

Consolidated Financial Results for the Three Months Ended March 31, 2026 (IFRS) (Q1 FY ending December 2026)

Company name: NIKKISO CO., LTD.
Stock exchange listing: Tokyo Stock Exchange
Stock code: 6376
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Scheduled date of commencement of dividend payment: —
Supplementary material of quarterly financial results: Yes
Quarterly financial results briefing: None

(Amounts of less than one million yen are rounded down.)

1. Consolidated Financial Results for the Three Months Ended March 31, 2026 (January 1, 2026 –March 31, 2026)

(1) Consolidated Operating Results (cumulative) (Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the period	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 31, 2026	55,366	14.6	3,689	24.9	4,255	133.5	3,227	44.0
March 31, 2025	48,314	0.1	2,953	127.5	1,822	(45.0)	2,240	(22.6)

	Profit for the period attributable to owners of the company		Total comprehensive income		Basic earnings per share	Diluted earnings per share
Three months ended	Million yen	%	Million yen	%	Yen	Yen
March 31, 2026	3,156	39.4	6,653	—	48.36	48.30
March 31, 2025	2,264	(19.9)	(2,649)	—	34.18	34.14

(2) Consolidated Financial Position

	Total assets	Total equity	Equity attributable to owners of parent	Ratio of equity attributable to owners of parent to total assets
As of	Million yen	Million yen	Million yen	%
March 31, 2026	360,451	165,456	163,372	45.3
December 31,2025	358,129	160,228	158,176	44.2

2. Dividend Conditions

	Dividends per share				
	End of first quarter	End of second quarter	End of third quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY 2025	—	18.00	—	22.00	40.00
FY 2026	—				
FY 2026 (Forecast)		25.00	—	25.00	50.00

Note) Revisions to the latest dividend forecasts: None

3. Consolidated Financial Forecasts for the Fiscal Year Ending December 31, 2026 (January 1, 2026 - December 31, 2026)

(Percentages indicate year-on-year changes.)

	Revenue		Operating profit		Profit before tax		Profit for the year attributable to owners of the company		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
First half (cumulative)	116,300	15.9	5,900	0.6	6,000	23.8	4,800	(2.6)	73.55
Annual	233,500	8.3	16,500	7.6	16,500	(4.4)	13,000	(4.8)	199.19

Note) Revisions to the latest financial forecasts: None

* Note

(1) Changes in significant subsidiaries during the period：None
Newly included: None
Excluded: None

(2) Changes in accounting policies and accounting estimates
(i)Changes in accounting policies required by IFRS: None
(ii)Changes in accounting policies other than (i): None
(iii)Changes in accounting estimates: None

(3) Number of ordinary shares issued

(i) Total number of issued shares at the end of the period (including treasury shares)

As of March 31, 2026	69,175,664 shares
As of December 31, 2025	69,175,664 shares

(ii) Number of treasury shares at the end of the period

As of March 31, 2026	3,911,187 shares
As of December 31, 2025	3,909,907 shares

(iii) Average number of shares outstanding during the period

Three months ended March 31, 2026	65,265,210 shares
Three months ended March 31, 2025	66,248,979 shares

*The consolidated financial results are out of scope of the quarterly review procedure by certified public accountants or an auditing firm.

* Disclaimer regarding forward-looking information including appropriate use of financial forecasts
The forecast statements shown in this material are based on information currently available and certain assumptions that the Company regards as reasonable. Actual performance and other results may differ from these forecast figures due to various factors.

1. Qualitative Information on Financial Results for Q1 FY2026

(1) Summary of Operating Results

(i) Overview of Financial Results

In the first quarter of the fiscal year ending December 31, 2026, the macroeconomic environment surrounding the Nikkiso Group (the "Group") became increasingly uncertain, despite signs of a recovery in demand, due to concerns over fluctuations in resource prices associated with heightened geopolitical risks and instability in financial markets.

Against this backdrop, in the LNG sector, which represents the primary market for the Industrial Business, demand for capital investment has remained on an upward trend, due to a review of climate change policies in the U.S. and growing recognition of the importance of energy security. In addition, Nikkiso Clean Energy & Industrial Gases Group ("Nikkiso CE&IG") has seen expanding business opportunities in areas such as the space industry. Meanwhile, since 2025, the next-generation energy sector has shown regional disparities in market growth and investment appetite, and investment priorities have continued to shift from next-generation energy toward LNG, an existing energy source.

In the Aerospace Business, the recovery of production activities across the industry has accelerated, supported by strong demand in the aircraft industry.

In the hemodialysis market, which represents the core market for the Medical Business, capital investment by domestic medical institutions has remained restrained. In the overseas markets, although demand for capital investment in China is expected to grow, the competitive environment has been changing due to the emergence of local manufacturers and other factors. Meanwhile, the European market remained firm, and the Asian market has been expanding supported by increasing patient populations and improving healthcare standards.

In the first quarter of the fiscal year ending December 31, 2026, despite growing concerns over the situation in the Middle East, the impact on the Group's business activities and performance remained limited.

With respect to the Industrial Business, orders received related to industrial gas and LNG businesses exceeded expectations and progressed steadily. Revenue increased due to the steady execution of order backlog in these businesses, as well as the favorable impact of the weaker yen. In addition, the solid performance of the Industrial Pumps and System Business also contributed, resulting in year-over-year increases in revenue and profits.

The Aerospace Business steadily captured growing demand and recorded higher revenue and profits.

In the Medical Business, although the hemodialysis business recorded lower sales in the domestic market, overall sales increased, primarily driven by sales growth in overseas markets, particularly in Europe. In terms of profit, although profitability improved as a result of the transfer of the CRRT Business, its profit was slightly below the level of the same period of the previous fiscal year due to increases in product development expenses and other costs aimed at future growth.

Adjustments (corporate expenses, etc.) increased due to the absence of a gain of ¥455 million on the transfer of the CRRT Business, which was recorded in the same period of the previous fiscal year.

As a result, the Group's consolidated financial results for the first quarter of the fiscal year ending December 31, 2026 were as follows. Orders received, revenue, operating profit, profit before tax, profit for the period attributable to owners of the Company were higher than the same period of the previous year.

(unit: millions of yen)

	Three Months ended March 31, 2025	Three Months ended March 31, 2026	Year over Year	
			Change	Rate of change
Orders received	52,523	68,363	＋15,839	＋30.2%
Revenue	48,314	55,366	＋7,051	＋14.6%
Operating profit	2,953	3,689	＋736	＋24.9%
Profit before tax	1,822	4,255	＋2,433	＋133.5%
Profit for the period attributable to owners of the company	2,264	3,156	＋891	＋39.4%

(ii) Results by Segment

(unit: millions of yen)

	Three Months ended March 31, 2025	Three Months ended March 31, 2026	Year over Year	
			Change	Rate of change
Orders received	52,523	68,363	＋15,839	＋30.2%
Industrial Unit	31,626	47,131	＋15,505	＋49.0%
Industrial Business	27,629	41,967	＋14,337	＋51.9%
Aerospace Business	3,966	5,139	＋1,172	＋29.6%
Medical Unit	20,914	21,241	＋326	＋1.6%
Revenue	48,314	55,366	＋7,051	＋14.6%
Industrial Unit	29,526	36,552	＋7,025	＋23.8%
Industrial Business	25,531	31,317	＋5,786	＋22.7%
Aerospace Business	3,966	5,210	＋1,244	＋31.4%
Medical Unit	18,799	18,822	＋23	＋0.1%
Business profit	2,953	3,689	＋736	＋24.9%
Industrial Unit	1,705	3,109	＋1,403	＋82.3%
Industrial Business	2,108	2,671	＋562	＋26.7%
Aerospace Business	(64)	452	＋517	－
Medical Unit	1,733	1,635	(98)	(5.7%)
Corporate Expenses	(528)	(1,103)	(575)	－
Profit before tax	1,822	4,255	＋2,433	＋133.5%
Profit for the period attributable to owners of the company	2,264	3,156	＋891	＋39.4%

*The total for the Industrial Unit includes the amount for the deep ultraviolet LED Business.
*The amount for Corporate Expenses includes a transfer gain related to the CRRT business for 1Q FY2025.
*The amount for each segment is shown before elimination of intersegment transactions.

≪Business Environment and Performance by Business Segment≫

Business	Main Products	Business and Orders Environment for the three months ended March 31, 2026	Business Performance for the three months ended March 31, 2026
Industrial Business	Machines and Equipment Relating to Industrial Gas and Liquid Gas	・Capital investment demand in the LNG sector is on an upward trend. Projects for liquefaction plants and import terminals across North America, Europe, and Asia continue to show strong momentum. ・Nikkiso CE&IG has seen expanding business opportunities in areas such as the space industry. ・The next-generation energy sector, including hydrogen and ammonia, shows regional disparities in market growth rates and investment appetite. As a result, investment demand is shifting in favor of LNG.	・At Nikkiso CE&IG, both revenue and profit increased due to steady execution of order backlog and the favorable impact of the weaker yen. ・Technology and product development for the low-carbon/decarbonization market, as well as enhancement of an integrated business management structure between Nikkiso CE&IG and operations in Japan has continued.
	Industrial Pumps and System	・Orders received remained strong and exceeded the level of the previous fiscal year.	・Business performance remained steady, with both revenue and profit higher year on year.
	Precision Equipment	・Due to continued adjustments in capital investment in the electronic components market and intensified competition in the Chinese market, orders received were slightly below the level recorded in the same period of the previous fiscal year.	・Profit remained at the same level as in the same period of the previous fiscal year due to the execution of order backlog.
Aerospace Business	Carbon Fiber Reinforced Plastic (CFRP) Moldings for Commercial Aircrafts	・The recovery of production activities across the industry has accelerated, supported by strong demand in the aircraft industry.	・Supported by increased production across the industry, shipments increased, resulting in higher revenue and profit year over year.
Medical Business	Hemodialysis Machines	・While the number of domestic hemodialysis patients is expected to decline over the medium to long term, demand has remained weak in the near term. ・In the Chinese market, which has the world's largest patient base, market growth is expected due to expanding demand for capital investment.	・Domestic sales of hemodialysis machines declined due to continued restraint in capital investment by medical institutions. ・Overseas sales increased year over year, supported by sales expansion in Europe and the favorable impact of the weaker yen.

		Meanwhile, the advancement of localization policies has increased the presence of local manufacturers and changed the competitive environment. ・In the European market, amid growing demand for advanced functionality and labor-saving solutions, the Group’s automation features and high-end models have been well received, and demand has remained firm. ・In Asian regions outside China, the market remains on an upward trend, driven by economic development and improvements in medical infrastructure.	・Profit level declined slightly due to increased product development expenses and other costs, despite improved profitability resulting from higher overseas sales and the transfer of CRRT Business. ・Sales in the U.S. market commenced in January 2026, and promotional activities are ongoing. Efforts to obtain regulatory approval for the higher-end multifunctional hemodialysis machine have continued with the aim of expanding the product lineup and growing the business.

(2) Qualitative Information on Consolidated Financial Position

As of March 31, 2026, total assets increased by ¥2,322 million from the end of the previous consolidated fiscal year to ¥360,451 million, mainly due to increases in trade and other receivables, inventories, and long-term financial assets.

As of March 31, 2026, total liabilities decreased by ¥2,905 million from the end of the previous consolidated fiscal year to ¥194,994 million. The main factors were decreases in trade and other payables.

As of March 31, 2026, total equity increased by ¥5,227 million from the end of the previous consolidated fiscal year to ¥165,456 million, mainly due to increases in retained earnings resulting from profit for the period and other components of equity.

(3) Summary of Outlook for Consolidated Financial Forecast

In the first quarter of the fiscal year ending December 31, 2026, the Group generally progressed in line with its plan. Supported in part by the recent depreciation of the yen, its performance exceeded the initial forecast.

Meanwhile, the escalating situation in the Middle East may lead to increases in the prices of energy, petroleum products, and other materials, as well as supply constraints, which may also affect supply chains. These factors may potentially impact the Group’s business activities and performance going forward.

If the situation becomes prolonged, it may also impact trends in energy-related investments, including LNG-related investments, from the perspective of energy security and diversification of procurement sources.

Accordingly, the Group has decided, at this time, to leave unchanged the consolidated financial forecast announced on February 13, 2026. However, the Group will continue to carefully assess changes in the business environment of each segment and their potential impact on earnings, and will promptly disclose any revision to the

financial forecast if necessary. The assumed foreign exchange rates for the financial forecast are ¥145/US$ and ¥170/€.

2. Condensed Quarterly Consolidated Financial Statements and Major Notes

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Millions of yen)

	As of December 31, 2025	As of March 31, 2026
Assets		
Current assets		
Cash and cash equivalents	44,584	38,613
Trade and other receivables	79,376	81,911
Other short-term financial assets	285	329
Inventories	60,752	62,982
Income taxes refund receivable	730	357
Other current assets	8,192	8,096
Total	193,922	192,290
Assets held for sale	486	—
Total current assets	194,408	192,290
Non-current assets		
Property, plant and equipment	51,795	51,876
Goodwill and Intangible assets	39,166	39,995
Right-of-use assets	28,396	28,857
Investments accounted for using equity method	5,928	6,120
Long-term financial assets	34,975	37,886
Deferred tax assets	2,526	2,544
Other non-current assets	931	879
Total non-current assets	163,720	168,161
Total assets	358,129	360,451

(Millions of yen)

	As of December 31, 2025	As of March 31, 2026
Liabilities and equity		
Liabilities		
Current liabilities		
Short-term borrowings	8,684	22,691
Trade and other payables	29,041	21,495
Lease liabilities	3,963	4,454
Other short-term financial liabilities	705	818
Income taxes payable	1,120	1,227
Provisions	1,634	1,587
Other current liabilities	42,476	41,167
Total current liabilities	87,625	93,441
Non-current liabilities		
Long-term borrowings	73,924	64,140
Lease liabilities	23,529	23,562
Other long-term financial liabilities	31	0
Net defined benefit liabilities	1,310	1,282
Income taxes payable	21	31
Provisions	891	896
Deferred tax liabilities	9,326	10,237
Other non-current liabilities	1,240	1,401
Total non-current liabilities	110,275	101,553
Total liabilities	197,900	194,994
Equity		
Share capital	6,544	6,544
Capital surplus	6,041	6,052
Treasury shares	(4,224)	(4,226)
Other components of equity	42,144	45,586
Retained earnings	107,670	109,414
Equity attributable to owners of the Company	158,176	163,372
Non-controlling interests	2,052	2,084
Total equity	160,228	165,456
Total liabilities and equity	358,129	360,451

(2) Condensed Quarterly Consolidated Statement of Profit or Loss and Condensed Quarterly Consolidated Statement of Comprehensive Income

Condensed Quarterly Consolidated Statement of Profit or Loss

(Millions of yen)

	Three Months ended March 31, 2025 (From January 1, 2025 to March 31, 2025)	Three Months ended March 31, 2026 (From January 1, 2026 to March 31, 2026)
Revenue	48,314	55,366
Cost of sales	(33,963)	(39,170)
Gross profit	14,350	16,195
Selling, general and administrative expenses	(11,995)	(12,753)
Other income	629	279
Other expenses	(31)	(32)
Operating profit	2,953	3,689
Financial income	285	767
Financial costs	(1,482)	(333)
Share of profit (loss) of associates and joint ventures accounted for using the equity method	65	131
Profit before tax	1,822	4,255
Income tax expenses	418	(1,027)
Profit for the period	2,240	3,227
Profit for the period attributable to:		
Owners of the Company	2,264	3,156
Non-controlling interests	(23)	71
Profit for the period	2,240	3,227
Earnings per share		
Basic earnings per share (Yen)	34.18	48.36
Diluted earnings per share (Yen)	34.14	48.30

Condensed Quarterly Consolidated Statement of Comprehensive Income

(Millions of yen)

	Three Months ended March 31, 2025 (From January 1, 2025 to March 31, 2025)	Three Months ended March 31, 2026 (From January 1, 2026 to March 31, 2026)
Profit for the period	2,240	3,227
Other comprehensive income:		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income (loss)	(160)	1,544
Share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	(1)	(1)
Total	(161)	1,542
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(4,621)	1,586
Gain (loss) on cash flow hedges	200	192
Share of other comprehensive income (loss) of associates and joint ventures accounted for using the equity method	(307)	103
Total	(4,729)	1,883
Other comprehensive income, net of tax	(4,890)	3,426
Total comprehensive income for the period	(2,649)	6,653
Total comprehensive income for the period attributable to:		
Owners of the Company	(2,509)	6,622
Non-controlling interests	(140)	31
Total comprehensive income for the period	(2,649)	6,653

(3) Condensed Quarterly Consolidated Statement of Changes in Equity

Three months ended March 31, 2025 (From January 1, 2025 to March 31, 2025)

(Millions of yen)

	Equity attributable to owners of the parent company				
				Other components of equity	
	Share Capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations
Balance as of January 1, 2025	6,544	6,016	(2,692)	6,846	27,350
Profit for the period					
Other comprehensive income				(161)	(4,824)
Total comprehensive income for the period	—	—	—	(161)	(4,824)
Purchase of treasury shares			(0)		
Dividends					
Share-based payments		11	(0)		
Total transactions with owners	—	11	(0)	—	—
Balance as of March 31, 2025	6,544	6,027	(2,693)	6,685	22,525

(Millions of yen)

	Equity attributable to owners of the parent company				Non-controlling interests	Total Equity
	Other components of equity		Retained earnings	Total		
	Profit (loss) in cash flow hedges	Total				
Balance as of January 1, 2025	92	34,289	95,912	140,070	1,935	142,005
Profit for the period			2,264	2,264	(23)	2,240
Other comprehensive income	212	(4,773)		(4,773)	(116)	(4,890)
Total comprehensive income for the period	212	(4,773)	2,264	(2,509)	(140)	(2,649)
Purchase of treasury shares				(0)		(0)
Dividends			(993)	(993)		(993)
Share-based payments				10		10
Total transactions with owners	—	—	(993)	(983)	—	(983)
Balance as of March 31, 2025	304	29,515	97,183	136,577	1,794	138,372

Three months ended March 31, 2026 (From January 1, 2026 to March 31, 2026)

(Millions of yen)

	Equity attributable to owners of the parent company				
				Other components of equity	
	Share Capital	Capital surplus	Treasury shares	Financial assets measured at fair value through other comprehensive income	Exchange differences on translation of foreign operations
Balance as of January 1, 2026	6,544	6,041	(4,224)	13,636	27,977
Profit for the period					
Other comprehensive income				1,542	1,729
Total comprehensive income for the period	—	—	—	1,542	1,729
Purchase of treasury shares			(0)		
Dividends					
Share-based payments		11	(1)		
Transfer to retained earnings				(24)	
Total transactions with owners	—	11	(1)	(24)	—
Balance as of March 31, 2026	6,544	6,052	(4,226)	15,155	29,707

(Millions of yen)

	Equity attributable to owners of the parent company				Non-controlling interests	Total Equity
	Other components of equity		Retained earnings	Total		
	Profit (loss) in cash flow hedges	Total				
Balance as of January 1, 2026	530	42,144	107,670	158,176	2,052	160,228
Profit for the period			3,156	3,156	71	3,227
Other comprehensive income	193	3,465		3,465	(39)	3,426
Total comprehensive income for the period	193	3,465	3,156	6,622	31	6,653
Purchase of treasury shares				(0)		(0)
Dividends			(1,435)	(1,435)		(1,435)
Share-based payments				9		9
Transfer to retained earnings		(24)	24	—		—
Total transactions with owners	—	(24)	(1,411)	(1,426)	—	(1,426)
Balance as of March 31, 2026	723	45,586	109,414	163,372	2,084	165,456

(4) Condensed Quarterly Consolidated Statement of Cash Flows

(Millions of yen)

	Three Months ended March 31, 2025 (From January 1, 2025 to March 31, 2025)	Three Months ended March 31, 2026 (From January 1, 2026 to March 31, 2026)
Cash flows from operating activities:		
Profit before tax	1,822	4,255
Depreciation and amortization	2,753	2,898
Interest and dividend income	(175)	(69)
Interest expenses	281	331
Foreign exchange losses (gains)	1,021	(444)
Share of profit of associates and joint ventures accounted for using the equity method	(65)	(131)
(Profits) losses on sale and disposal of property, plant and equipment	(6)	(17)
Losses on sales of shares of subsidiaries and associates (gains)	(455)	—
Decrease (increase) in trade and other receivables	1,128	(1,263)
Decrease (increase) in inventories	(4,054)	(1,593)
Increase (decrease) in trade and other payables	(58)	(7,998)
Increase (decrease) in contract liabilities	3,916	(1,152)
Increase (decrease) in net defined benefit liabilities	(6)	(21)
Other	(1,106)	408
Subtotal	4,994	(4,799)
Interest and dividends received	162	63
Interest paid	(222)	(309)
Income taxes paid	(724)	(592)
Income taxes refund	0	25
Net cash provided by operating activities	4,210	(5,612)
Cash flows from investing activities:		
Payments into time deposits	(0)	(0)
Proceeds from withdrawal of time deposits	—	3
Purchase of property, plant and equipment	(1,008)	(1,767)
Proceeds from sale of property, plant and equipment	106	(49)
Purchase of intangible assets	(155)	(416)
Proceeds from sale of equity instruments	—	40
Proceeds from sales of shares of subsidiaries and associates resulting in change in scope of consolidation	5,798	—
Proceeds from sale of businesses	610	—
Payments made for short-term loans receivable	(271)	(0)
Proceeds from collection of short-term loans receivable	0	0
Net cash provided by (used in) investing activities	5,079	(2,190)

(Millions of yen)

	Three Months ended March 31, 2025 (From January 1, 2025 to March 31, 2025)	Three Months ended March 31, 2026 (From January 1, 2026 to March 31, 2026)
Cash flows from financing activities:		
Proceeds from short-term borrowings	305	313
Repayments of short-term borrowings	(349)	(313)
Repayments of lease liabilities	(1,000)	(1,102)
Proceeds from long-term borrowings	—	4,977
Repayments of long-term borrowings	(3,336)	(801)
Payments for purchase of treasury shares	(0)	(0)
Dividends paid	(993)	(1,435)
Net cash used in financing activities	(5,375)	1,638
Effects of exchange rate changes on the balance of cash and cash equivalents held in foreign currencies	208	193
(Decrease) increase in cash and cash equivalents	4,122	(5,970)
Cash and cash equivalents at the beginning of the period	34,663	44,584
Cash and cash equivalents at the end of the period	38,786	38,613

(5) Notes to Condensed Quarterly Consolidated Financial Statements

(Notes on the Going Concern Assumption)

Not applicable.

(Segment information)

(1) Reportable segments outline

There are no significant changes in the method for determining reportable segments or in the measurement criteria for segment profit during the quarterly consolidated accounting period.

(2) Segment revenues and performance

Information by the reportable segment is as follows.

Three Months ended March 31, 2025 (From January 1, 2025 to March 31, 2025)

(Millions of yen)

	Reportable segment			Reconciliations (Note 1)	Per condensed quarterly consolidated financial statements (Note 2)
	Industrial Unit	Medical Unit	Total		
Revenue					
Revenue from external customers	29,515	18,799	48,314	—	48,314
Intersegment revenue or transfers	11	—	11	(11)	—
Total	29,526	18,799	48,325	(11)	48,314
Segment profit (loss)	1,705	1,733	3,439	(485)	2,953
Other items					
Financial income					285
Financial costs					(1,482)
Share of profit (loss) of associates and joint ventures accounted for using the equity method					65
Profit before tax					1,822

(Note) 1. The segment profit adjustment consists of ¥(528) million as corporate expenses not allocated to a reportable segment and ¥42 million as eliminations of intersegment transactions. The corporate expenses are mainly general and administrative expenses not attributable to the reportable segments.

2. Segment profit is reconciled to operating profit as presented in the condensed quarterly consolidated statement of profit or loss.

Three Months ended March 31, 2026 (From January 1, 2026 to March 31, 2026)

(Millions of yen)

	Reportable segment			Reconciliations (Note 1)	Per condensed quarterly consolidated financial statements (Note 2)
	Industrial Unit	Medical Unit	Total		
Revenue					
Revenue from external customers	36,543	18,822	55,366	—	55,366
Intersegment revenue or transfers	8	—	8	(8)	—
Total	36,552	18,822	55,374	(8)	55,366
Segment profit (loss)	3,109	1,635	4,745	(1,055)	3,689
Other items					
Financial income					767
Financial costs					(333)
Share of profit (loss) of associates and joint ventures accounted for using the equity method					131
Profit before tax					4,255

(Note) 1. The segment profit adjustment consists of ¥(1,103) million as corporate expenses not allocated to a reportable segment and ¥48 million as eliminations of intersegment transactions. The corporate expenses are mainly general and administrative expenses not attributable to the reportable segments.

2. Segment profit is reconciled to operating profit as presented in the condensed quarterly consolidated statement of profit or loss.