FY2026 Second Quarter (Interim) Consolidated Financial Results [Japan GAAP]
(April 1, 2026 through September 30, 2026)

November 10, 2026

Company Name	: ANEST IWATA Corporation
Stock Exchanges on Which the Shares Are Listed	: Tokyo Stock Exchange in Japan
Code Number	: 6381
URL	: https://www.anestiwata-corp.com
Representative	: Eisuke Miyoshi, President, Representative Director and Chief Executive Officer
Contact Person	: Masanori Daimaru, Managing Executive Officer, Chief Operating Officer, General Manager of Corporate Planning Div. Tel. +81-(0)45-591-9344
Scheduled Filing Date of Semi-annual Securities Report	: November 11, 2026
Scheduled Payment Date of Cash Dividends	: December 8, 2026
Supplemental Materials Prepared for Financial Results	: Yes
Holding of Financial Results Meeting	: Yes (for analysts and institutional investors)

(Amounts are rounded down to the nearest million yen)

1. Consolidated Results for FY2026 2nd Quarter (Interim Period) (April 1, 2026 through September 30, 2026)

(1) Consolidated Financial Results (Cumulative) (% figures represent year-on-year increase or decrease)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY2026 Interim Period	31,478	19.6	3,623	44.3	4,241	28.7	2,647	22.5
FY2025 Interim Period	26,325	(2.7)	2,511	(15.2)	3,296	(4.8)	2,160	(1.5)

(Note) Comprehensive Income: FY2026 Interim Period 4,320 million yen (up 182.3%), FY2025 Interim Period 1,530 million yen (down 70.4%)

	Basic Earnings per Share	Diluted Earnings per Share
	Yen	Yen
FY2026 Interim Period	67.81	—
FY2025 Interim Period	54.89	—

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
	Million Yen	Million Yen	%
As of September 30, 2026	75,535	57,569	67.5
As of March 31, 2026	74,641	57,542	68.0

(Reference) Equity Capital: As of September 30, 2026 51,010 million yen, As of March 31, 2026 50,745 million yen

2. Cash Dividends

	Annual Cash Dividends per Share				
	End of 1st Quarter	End of 2nd Quarter	End of 3rd Quarter	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
FY2025	—	41.00	—	46.00	87.00
FY2026	—	43.00			
FY2026 (forecast)			—	50.00	93.00

(Notes) Revisions to the forecast of cash dividends since latest announcement: None

The interim dividend of 43 yen and the year-end dividend of 50 yen for the fiscal year ending March 2027 (forecast) include commemorative dividends of 2 yen and 3 yen, respectively, to mark the company's 100th anniversary.

3. Forecast of Consolidated Results for FY2026 (April 1, 2026 through March 31, 2027)

(% figures represent year-on-year increase or decrease)

	Net Sales		Operating Profit		Ordinary Profit		Profit Attributable to Owners of Parent		Basic Earnings per Share
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Yen
FY2026	60,700	8.6	5,400	(2.9)	6,460	(16.3)	3,950	(26.3)	100.45

(Note) Revisions to the forecast of consolidated results since latest announcement: None

* Notes

(1) Significant changes in the scope of consolidation during the current interim period: Yes
New: One company (Company name: SANWA Co., Ltd.) Excluded: — (Company name:)

(2) Application of account processing specific to the creation of semi-annual consolidated financial statements: None

(3) Change in accounting policy, change in accounting estimates and restatements

(i) Change in accounting policy due to the revision of accounting standards, etc. : None
(ii) Change in accounting policy for other reasons : None
(iii) Change in accounting estimates : None
(iv) Restatements : None

(4) Number of shares issued (common share)

(i) Number of shares issued (including treasury shares) at the period-end	As of September 30, 2026	41,745,505 shares	As of March 31, 2026	41,745,505 shares
(ii) Number of treasury shares at the period-end	As of September 30, 2026	3,189,918 shares	As of March 31, 2026	2,359,253 shares
(iii) Average number of shares outstanding in the period (interim period)	FY2026 Interim Period	39,044,644 shares	FY2025 Interim Period	39,361,873 shares

(Note) We have introduced the performance-based stock compensation plan, "Board Benefit Trust (BBT)," since FY2019. Accordingly, in the calculation of interim earnings per share, the shares of the Company held by the Trust are included in treasury shares and deducted in calculating the average number of shares outstanding during the period.

* These second quarter (interim) financial results are not subject to reviews by certified public accountants or audit corporations.

* Explanation of the appropriate use of the expected results of operations, other special notes
(Descriptions about the future)

Forecasts for operations and other descriptions about the future that are contained in this document are based on the information acquired at the time of publication, as well as certain premises that we judge reasonable. The actual results of operations and so on may change greatly as a result of various factors. For information about the conditions acting as the premise for the expected results of operations and notes on the use of the expected results of operations, see "(2) Explanation for the information on future prospects including the expected consolidated results of operations" on page 4 of Attachment.

Note: This document has been translated from the original document in Japanese. In the event of any discrepancy between this English translation and the original document in Japanese, the original document in Japanese shall prevail.

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1. Qualitative information for financial results of the current interim period

(1) Explanation for results of operations and financial condition

Matters related to the future appearing in this text have been judged by our Group as of the last day of the current consolidated interim period.

(i) Overview and results of operations

During the current consolidated interim period (April 1, 2026 to September 30, 2026), the global economy was affected by rising energy prices associated with the situation in the Middle East. However, investment in AI and semiconductor-related sectors provided support, and the global economy remained generally resilient overall. On the other hand, there is concern that the debt burden will increase due to prolonged geopolitical risks and a rise in interest rates. In Japan, business sentiment in the manufacturing sector improved against the backdrop of expanding demand related to AI and semiconductors. In contrast, business sentiment in the non-manufacturing sector deteriorated due to rising crude oil prices and inflation resulting from the situation in the Middle East, indicating varying trends across industries. Concerns regarding rising costs and interest rates persist, and the outlook remains uncertain.

Under these circumstances, our business performance for the current consolidated interim period is as follows: net sales standing at 31,478 million yen (up 19.6% from the same period of the previous fiscal year), operating profit at 3,623 million yen (up 44.3%), ordinary profit at 4,241 million yen (up 28.7%) and profit attributable to owners of parent at 2,647 million yen (up 22.5%).

(Reference values) Results of each division

(Amount: million yen)

Business category	(Product category)	Six months ended September 30, 2026			
		Consolidated net sales	Change from the corresponding period of the previous fiscal year	Consolidated operating profit	Change from the corresponding period of the previous fiscal year
Air energy business		18,111	14.5%	1,965	39.5%
	Air compressors	16,609	13.9%		
	Vacuum equipment	1,502	21.8%		
Coating business		13,052	29.5%	1,776	43.6%
	Coating equipment	9,967	13.6%		
	Coating systems	3,084	135.3%		
Other		315	(27.0)%	(118)	－%
Total		31,478	19.6%	3,623	44.3%

(Notes) 1. Consolidated operating profit by business category is calculated with our Group's unique standard.
2. "Other" includes earnings from a consolidated subsidiary in Japan that sells consumer products and provides mobility after-sales services.

(ii) Results of operations by segment

Results of operations by regional segment, which our Group adopts, are as described below. Note that the company has revised the classification of our reporting segments effective from the current consolidated interim period. For details, refer to (Segment information, etc.) in "2. Semi-annual consolidated financial statements and main notes - (4) Notes on semi-annual consolidated financial statements."

Japan and Asia

Net sales stood at 16,788 million yen (up 21.7% from the interim period of the previous consolidated fiscal year), and segment profit stood at 2,314 million yen (up 40.9%). The increase in profit was mainly attributable to higher gross profit resulting from an improvement in the cost of sales ratio in Japan.

In the air compressor field, sales of oil-free models particularly increased due to factors such as rush demand due to the price increase implemented in Japan in August and higher selling prices. Additionally, sales increased as a result of the inclusion of SANWA Co., Ltd., a Japanese air compressor manufacturer and distributor, into the scope of consolidation.

In the vacuum equipment field, sales of vacuum pumps for semiconductor-related manufacturing equipment increased in Taiwan, supported by the activities semiconductor-related market.

In the coating equipment field, sales rose slightly in Japan as business sentiment in the coating industry improved compared to the first quarter.

In the coating systems field, sales in Japan increased significantly following the completion of the delivery of large-scale coating systems for automotive parts manufacturers.

Europe, Australia and Africa

Net sales stood at 6,367 million yen (up 19.3% from the interim period of the previous consolidated fiscal year), and segment profit stood at 706 million yen (up 54.6%). The increase in profit was attributable to higher sales of highly

profitable products, such as spray guns and oil-free air compressors, mainly in Europe.

In the air compressor field, sales increased in Europe as efforts to develop OEM customer bases progressed.

In the coating equipment field, sales in Europe increased as the company improved its flagship spray gun model for the car repair market, which helped expand market share.

Americas and India

Net sales stood at 6,395 million yen (up 27.4% from the interim period of the previous consolidated fiscal year), and segment profit stood at 933 million yen (up 54.8%). The increase in profit was primarily driven by factors such as increased sales of highly profitable oil-free air compressors.

In the air compressor field, sales of oil-free air compressors increased due to firm sales of air compressors for the in-vehicle mounting market in North and South America, as well as growing demand for compressors used in data centers in North America. Additionally, sales in India increased due to rising demand for small-sized air compressors in the general-purpose market.

In the vacuum equipment field, demand increased in the United States due to aggressive investment in the semiconductor-related and space-related markets, leading to higher sales of vacuum pumps.

In the coating equipment field, although sales of spray guns for the car repair market remained flat, market development efforts targeting the woodworking market in the U.S. and the leather industry in Brazil progressed. As a result, sales increased due to expanded sales of coating equipment for industrial coating applications.

China and ASEAN

Net sales stood at 7,441 million yen (up 18.8% from the interim period of the previous consolidated fiscal year), and segment profit stood at 496 million yen (up 100.3%). The increase in profit was attributable to higher sales of highly profitable spray guns mainly in China, an increase in the direct sales ratio, and a decrease in labor costs.

In the air compressor field, although domestic sales remained sluggish due to deteriorating business conditions in China, sales increased as special demand arose for air compressors used in lithium-ion battery manufacturing in connection with the establishment of new factories by lithium-ion battery manufacturers.

In the vacuum equipment field, sales of vacuum pumps for semiconductor manufacturing-related equipment in China remained at the same level as in the previous period.

In the coating equipment field, sales of spray guns for the industrial coating market in China increased due to surge in demand ahead of price increases, higher unit prices, and continued proposal-based sales activities tailored to customer needs.

In the coating systems field, sales in China increased following the completion of delivery of coating systems for automotive parts.

Others

Net sales amounted to 287 million yen (down 28.2% from the interim period of the previous consolidated fiscal year), and the segment recorded a loss of 79 million yen (a loss of 48 million yen in the interim period of the previous consolidated fiscal year). Segment loss was attributable to factors such as investments in developing the new business opportunities in the Philippines.

In the other businesses, efforts to acquire new customers for the automotive body repair shops opened in the previous consolidated fiscal year proved successful, leading to an expansion of transactions not only with individual customers but also with corporate customers. Meanwhile, in the e-commerce businesses, overall sales declined due to factors including stock-outs of certain products and decrease in unit prices.

(iii) Analysis of financial condition

For assets, our current assets stood at 46,904 million yen (down 1.3% from the previous consolidated fiscal year). This was mainly due to a decrease of 4,246 million yen in “Cash and deposits.” Our non-current assets stood at 28,630 million yen (up 5.5%). This was mainly attributable to an increase of 405 million yen in "Buildings and structures, net" and an increase of 446 million yen in "Goodwill" among other factors, following the acquisition of an air compressor manufacturing and sales company as a subsidiary. As a result, our total assets stood at 75,535 million yen (up 1.2%).

For liabilities, our current liabilities stood at 14,363 million yen (up 5.0%). This was mainly due to an increase of 639 million yen in "Notes and accounts payable-trade" following the acquisition of an air compressor manufacturing and sales company as a subsidiary. Our non-current liabilities stood at 3,602 million yen (up 5.3%). This was mainly due to an increase of 62 million yen in "Retirement benefit liability". As a result, our total liabilities stood at 17,966 million yen (up 5.1%).

Our net assets stood at 57,569 million yen (up 0.0%). This was mainly attributable to an increase of 826 million yen in "Retained earnings" and an increase of 720 million yen in "Foreign currency translation adjustment," while "Treasury shares" decreased by 1,485 million yen due to factors such as the purchase of treasury shares. Additionally, equity capital, calculated by subtracting non-controlling interests from net assets, amounted to 51,010 million yen. Consequently, the equity ratio decreased by 0.5 points from 68.0% at the end of the previous consolidated fiscal year to 67.5%.

(iv) Cash flow

Cash and cash equivalents (referred to as "funds" in the remainder of this document) for the current consolidated interim period decreased by 3,530 million yen from the end of the previous consolidated fiscal year, to 14,565 million yen (down 19.5% from the end of the previous consolidated fiscal year). Each cash flow in the current consolidated interim period, as well as the causes, are as described below.

1) Cash flows from operating activities

As a result of operating activities, the fund balance shows earnings of 2,568 million yen (down 36.2% from the same period of the previous fiscal year), mainly due to a decrease of 402 million yen in funds resulting from changes in "Share of profit and loss of entities accounted for using the equity method," as well as a 452 million yen increase in "Income taxes paid," among other factors.

2) Cash flows from investing activities

As a result of investing activities, the fund balance shows expenses of 1,808 million yen (down 40.0% from the same period of the previous fiscal year), mainly due to "Proceeds from sale and redemption of short-term and long-term investment securities" totaling 3,225 million yen.

3) Cash flows from financing activities

As a result of financing activities, the fund balance shows expenses of 4,535 million yen (up 149.1% from the same period of the previous fiscal year), mainly due to "Purchase of treasury shares" totaling 1,500 million yen, among other factors.

(2) Explanation for the information on future prospects including the expected consolidated results of operations

As of the present date, there are no changes to the consolidated financial results forecast or dividend forecast for the fiscal year ending March 2027 from the forecasts announced on August 10, 2026 and May 12, 2026, respectively.

2. Semi-annual consolidated financial statements and main notes

(1) Semi-annual consolidated balance sheet

(Amount: million yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	20,749	16,503
Notes and accounts receivable-trade	11,912	13,402
Securities	1,009	1,544
Merchandise and finished goods	7,172	7,788
Work in process	1,246	1,448
Raw materials and supplies	4,218	4,557
Other	2,187	2,679
Allowance for doubtful accounts	(988)	(1,019)
Total current assets	47,507	46,904
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	7,247	7,652
Other, net	9,356	9,520
Total property, plant and equipment	16,603	17,172
Intangible assets		
Goodwill	418	864
Other	2,504	2,596
Total intangible assets	2,922	3,461
Investments and other assets		
Investment securities	5,181	5,139
Other	2,437	3,000
Allowance for doubtful accounts	(10)	(143)
Total investments and other assets	7,608	7,997
Total non-current assets	27,133	28,630
Total assets	74,641	75,535

(Amount: million yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable-trade	6,153	6,792
Short-term borrowings	929	1,068
Income taxes payable	852	929
Provision for bonuses	1,035	962
Other provisions	316	265
Other	4,390	4,345
Total current liabilities	13,677	14,363
Non-current liabilities		
Retirement benefit liability	1,115	1,177
Provision for share awards for directors (and other officers)	233	257
Other	2,072	2,167
Total non-current liabilities	3,420	3,602
Total liabilities	17,098	17,966
Net assets		
Shareholders' equity		
Share capital	3,354	3,354
Capital surplus	1,031	1,032
Retained earnings	42,572	43,399
Treasury shares	(2,649)	(4,134)
Total shareholders' equity	44,308	43,650
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	686	926
Foreign currency translation adjustment	5,463	6,183
Remeasurements of defined benefit plans	287	249
Total accumulated other comprehensive income	6,437	7,360
Non-controlling interests	6,796	6,558
Total net assets	57,542	57,569
Total liabilities and net assets	74,641	75,535

(2) Semi-annual consolidated statement of income and comprehensive income

Semi-annual consolidated statement of income

(Amount: million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	26,325	31,478
Cost of sales	14,096	17,078
Gross profit	12,228	14,400
Selling, general and administrative expenses	9,716	10,776
Operating profit	2,511	3,623
Non-operating income		
Interest and dividend income	139	159
Foreign exchange gains	116	—
Share of profit of entities accounted for using equity method	512	521
Other	72	86
Total non-operating income	840	767
Non-operating expenses		
Interest expenses	34	30
Foreign exchange losses	—	96
Other	21	23
Total non-operating expenses	56	150
Ordinary profit	3,296	4,241
Extraordinary income		
Gain on sale of non-current assets	5	1
Compensation income	—	43
Other	—	2
Total extraordinary income	5	47
Extraordinary losses		
Loss on sale and retirement of non-current assets	36	0
Provision of allowance for doubtful accounts	—	133
Total extraordinary losses	36	134
Profit before income taxes	3,265	4,154
Income taxes - current	860	1,298
Income taxes - deferred	(105)	(301)
Total income taxes	755	997
Profit	2,510	3,157
Profit attributable to non-controlling interests	349	509
Profit attributable to owners of parent	2,160	2,647

Semi-annual consolidated statement of comprehensive income

(Amount: million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	2,510	3,157
Other comprehensive income		
Valuation difference on available-for-sale securities	149	239
Foreign currency translation adjustment	(978)	913
Remeasurements of defined benefit plans, net of tax	(21)	(37)
Share of other comprehensive income of entities accounted for using equity method	(129)	47
Total other comprehensive income	(980)	1,163
Comprehensive income	1,530	4,320
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	1,439	3,570
Comprehensive income attributable to non-controlling interests	90	750

(3) Semi-annual consolidated statement of cash flows

(Amount: million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	3,265	4,154
Depreciation	1,114	1,147
Amortization of goodwill	91	114
Increase (decrease) in allowance for doubtful accounts	96	101
Increase (decrease) in provision for bonuses	(61)	(106)
Increase (decrease) in provision for product warranties	(8)	(1)
Increase (decrease) in retirement benefit liability	(23)	(53)
Decrease (increase) in retirement benefit asset	(18)	(25)
Increase (decrease) in provision for bonuses for directors (and other officers)	(45)	(47)
Increase (decrease) in provision for share awards for directors (and other officers)	(37)	23
Interest and dividend income	(139)	(159)
Interest expenses	34	30
Share of loss (profit) of entities accounted for using equity method	873	470
Loss (gain) on sale and retirement of non-current assets	30	(0)
Loss (gain) on sale of investment securities	—	(2)
Compensation income	—	(43)
Decrease (increase) in trade receivables	(465)	(853)
Decrease (increase) in inventories	(552)	(597)
Increase (decrease) in trade payables	152	65
Other	382	(556)
Subtotal	4,689	3,659
Interest and dividends received	139	159
Interest paid	(34)	(30)
Income taxes paid	(767)	(1,220)
Net cash provided by (used in) operating activities	4,026	2,568
Cash flows from investing activities		
Payments into time deposits	(2,485)	(747)
Proceeds from withdrawal of time deposits	2,153	1,643
Purchase of property, plant and equipment	(1,631)	(1,379)
Proceeds from sale of property, plant and equipment	111	126
Purchase of intangible assets	(132)	(247)
Purchase of short-term and long-term investment securities	(1,024)	(3,675)
Proceeds from the sale and redemption of securities and investment securities	—	3,225
Purchase of shares of subsidiaries resulting in change in scope of consolidation	—	(751)
Loan advances	(1)	(2)
Proceeds from collection of loans receivable	4	1
Payments for investments in capital	—	(0)
Other	(6)	(1)
Net cash provided by (used in) investing activities	(3,013)	(1,808)

(Amount: million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	—	(30)
Repayments of lease liabilities	(220)	(131)
Proceeds from long-term borrowings	38	—
Repayments of long-term borrowings	(32)	(65)
Purchase of treasury shares	—	(1,500)
Proceeds from disposal of treasury shares	7	1
Dividends paid	(910)	(1,818)
Dividends paid to non-controlling interests	(702)	(990)
Net cash provided by (used in) financing activities	(1,820)	(4,535)
Effect of exchange rate change on cash and cash equivalents	(396)	244
Net increase (decrease) in cash and cash equivalents	(1,204)	(3,530)
Cash and cash equivalents at beginning of period	17,686	18,096
Cash and cash equivalents at end of period	16,482	14,565

(4) Notes on semi-annual consolidated financial statements

(Notes on the premise of a going concern)

There are no relevant matters.

(Notes relating to cases in which there are significant changes in the amount of shareholders' equity)

There are no relevant matters.

(Changes in scope of consolidation and application of the equity method)

Effective from the consolidated fiscal first quarter, SANWA Co., Ltd. was acquired as a subsidiary through a share purchase and has therefore been included in the scope of consolidation.

(Additional information)

(Performance-based stock compensation plan for directors and corporate officers)

In accordance with a resolution at the 73rd ordinary general shareholders' meeting, held on June 25, 2019, we have introduced a performance-based stock compensation plan, "Board Benefit Trust (BBT)" (referred to as "this plan" in the remainder of this document), targeted at our directors (excluding audit and supervisory committee members and independent directors) and corporate officers who do not concurrently serve as directors (referred to collectively as "directors and others"), for the purposes of improving mid- to long-term results of operations, increasing our corporate value, and promoting management awareness that puts shareholders first.

(1) Overview of this plan

This plan is a performance-based stock compensation plan whereby the trust established by us (the trust established in accordance with this plan is referred to as "this trust" in the remainder of this document) acquires Company shares by using the money contributed by us as a fund and through this trust, Company shares and money equivalent to the amount of money resulting from translating Company shares at market value (referred to collectively as "Company shares, etc." in the remainder of this document) to directors and others according to the rules for granting shares. The time at which directors and others can be granted Company shares, etc. is, in principle, the time at which the directors and others retire.

(2) Company shares that remain in the trust

Company shares that remain in the trust are recorded as treasury shares in Net assets at the book value (excluding the amount of money of incidental costs) in the trust. At the end of the previous consolidated fiscal year, the book price of the treasury shares is 231 million yen, and the number of shares is 202,800. At the end of the current consolidated interim period, the book price of the treasury shares is 216 million yen, and the number of shares is 189,600.

(Segment information, etc.)

[Segment information]

I Six months ended September 30, 2025

1. Information about the amounts of net sales and profit in each reporting segment and information about the disaggregation of revenue

(Amount: million yen)

	Reporting segment					Others (Note)	Total
	Japan and Asia	Europe, Australia and Africa	Americas and India	China and ASEAN	Total		
Net sales							
Revenue from contracts with customers	10,137	5,194	4,737	5,879	25,949	376	26,325
Sales to external customers	10,137	5,194	4,737	5,879	25,949	376	26,325
Internal sales or transfers between segments	3,657	142	281	383	4,465	23	4,489
Total	13,795	5,337	5,018	6,263	30,414	399	30,814
Segment profit	1,642	456	602	247	2,949	(48)	2,900

(Note) The “Others” category includes the business activities of certain subsidiaries that are not included in the reporting segments.

2. Difference between the total amounts of profit of the reporting segments and the amount reported in the semi-annual consolidated statement of income, as well as the main items of the difference (matters related to difference adjustment)

(Amount: million yen)

Profit	Amount
Reporting segment total	2,949
Profit in the “Others” category	(48)
Company-wide expenses (Note)	(516)
Inter-segment transactions erased	127
Operating profit in the semi-annual consolidated statement of income	2,511

(Note) Company-wide expenses are mainly selling, general and administrative expenses that cannot be attributed to the reporting segments.

II Six months ended September 30, 2026

1. Information about the amounts of net sales and profit in each reporting segment and information about the disaggregation of revenue

(Amount: million yen)

	Reporting segment					Others (Note)	Total
	Japan and Asia	Europe, Australia and Africa	Americas and India	China and ASEAN	Total		
Net sales							
Revenue from contracts with customers	12,219	6,094	6,095	6,803	31,213	265	31,478
Sales to external customers	12,219	6,094	6,095	6,803	31,213	265	31,478
Internal sales or transfers between segments	4,569	272	300	637	5,779	21	5,801
Total	16,788	6,367	6,395	7,441	36,993	287	37,280
Segment profit	2,314	706	933	496	4,450	(79)	4,370

(Note) The “Others” category includes the business activities of certain subsidiaries that are not included in the reporting segments.

2. Difference between the total amounts of profit of the reporting segments and the amount reported in the semi-annual consolidated statement of income, as well as the main items of the difference (matters related to difference adjustment)

(Amount: million yen)

Profit	Amount
Reporting segment total	4,450
Profit in the “Others” category	(79)
Company-wide expenses (Note)	(441)
Inter-segment transactions erased	(304)
Operating profit in the semi-annual consolidated statement of income	3,623

(Note) Company-wide expenses are mainly selling, general and administrative expenses that cannot be attributed to the reporting segments.

3. Matters relating to changes in reporting segments, etc.

Starting from the consolidated cumulative first quarter, the Group has changed its reporting segments from the previous categories of ["Japan," "Europe," "Americas," "China," and "Other"] to ["Japan and Asia," "Europe, Australia and Africa," "Americas and India," and "China and ASEAN"]. This change in reporting segment classifications was made in conjunction with the implementation of an organizational restructuring aimed at establishing a cross-functional professional management structure through the introduction of the CxO system, strengthening global governance and enhancing market responsiveness through the delegation of authority to each region and the expansion of regional management functions, and improving organizational efficiency through the integration of overlapping functions and the clarification of roles and responsibilities.

As a result, business activities such as the Consumer Business and the Mobility After-Sales Service Business, which were previously included in the "Japan" segment, have been reclassified into the "Others" segment. Furthermore, regarding the business activities of local subsidiaries previously classified under "Others," Taiwan and South Korea have been reclassified to "Japan and Asia," Australia and South Africa to "Europe, Australia and Africa," India to "Americas and India," and Thailand, Vietnam, and Indonesia to "China and ASEAN."

In addition, the Company has changed its allocation method by allocating a portion of corporate expenses to each reporting segment, which had previously not been allocated to reporting segments.

Segment information for the previous consolidated interim period has been presented based on the revised segment classifications.

4. Information on impairment losses on non-current assets or goodwill by reporting segment

(Significant changes in the amount of goodwill)

In the "Japan and Asia" segment, SANWA Co., Ltd. was acquired as a subsidiary through a share purchase effective from the consolidated cumulative first quarter and has therefore been included in the scope of consolidation.

The increase in goodwill resulting from this transaction amounts to 543 million yen.