Consolidated Financial Results
for the Second Quarter (First Half) of the Fiscal Year Ending March 31, 2027 (Under IFRS)

November 10, 2026

OMRON Corporation (6645)

Exchanges Listed:	Tokyo
URL:	https://www.omron.com/global/en/
Representative:	Junta Tsujinaga, President and CEO
Contact:	Toyoharu Tamoi, Executive Officer, Senior General Manager, Global Finance and Accounting HQ
Telephone:	+81-75-344-7070
Filing of Interim Securities Report (*Hanki hokokusho*) (scheduled):	November 13, 2026
Start of Distribution of Dividends (scheduled):	December 2, 2026
Preparation of Supplementary Materials for the Interim Financial Results:	Yes
Holding of Presentation of Interim Financial Results:	Yes (for investors)

Note: This document has been translated from the Japanese original as a guide to non-Japanese investors and contains forward-looking statements that are based on managements' estimates, assumptions and projections at the time of publication. A number of factors could cause actual results to differ materially from expectations.

Note: Figures are rounded to the nearest million yen.

1. Consolidated Financial Results for the Second Quarter (First Half) of the Fiscal Year Ending March 31, 2027 (April 1, 2026 – September 30, 2026)

(1) Sales and Income (cumulative)

(Percentages represent changes compared with the same period of the previous fiscal year.)

	Revenue		Operating profit		Profit before tax		Profit for the period		Profit attributable to owners of the parent		Comprehensive income	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	425,264	22.9	40,561	161.5	39,321	174.7	28,504	418.4	27,413	491.2	26,447	28.6
September 30, 2025	345,915	—	15,513	—	14,312	—	5,499	—	4,637	—	20,565	—

	Basic earnings per share attributable to owners of the parent, basic	Basic earnings per share attributable to owners of the parent, diluted
Six months ended	Yen	Yen
September 30, 2026	139.41	—
September 30, 2025	23.56	—

(2) Consolidated Financial Position

	Total assets	Net assets	Shareholders' equity	Shareholders' equity ratio
	Million yen	Million yen	Million yen	%
September 30, 2026	1,376,783	869,028	836,607	60.8
March 31, 2026	1,363,359	854,898	821,812	60.3

2. Dividends

	Dividends per share				
	First quarter-end	First half-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	—	52.00	—	52.00	104.00
Fiscal year ending March 31, 2027	—	55.00			
Fiscal year ending March 31, 2027 (projected)			—	55.00	110.00

Note: Revisions since the most recently announced dividend forecast: Yes

The Company has decided to pay an interim dividend of 55.00 yen per share for the fiscal year ending March 31, 2027. In addition, the Company has not changed the annual dividend forecast, including the year-end dividend. For more, *see 1. Analysis of Results of Operations and Financial Condition (4) Determination of Dividends (Interim Dividend) and Revision of Year-End Dividend Forecast* in the attached materials.

3. Projected Results for the Year Ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(Percentages represent changes compared with the same period of the previous fiscal year.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of the parent		Basic earnings per share attributable to owners of the parent, basic
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full-year	920,000	19.8	88,000	55.9	85,500	59.0	43,000	93.4	218.68

Notes: 1. Revisions since the most recently announced performance forecast: Yes

2. Profit attributable to owners of parent and basic earnings per share are presented inclusive of discontinued operations. Basic earnings per share, calculated using profit from continuing operations (60.5 billion yen) as the numerator amounts to 307.68 yen.

*Notes

(1) Significant changes in the scope of consolidation during the period: No

New: - company (company name) Excluded: - company (company name)

(2) Changes in accounting policies and changes in accounting estimates

(a) Changes in accounting policies required by IFRS: No

(b) Changes in accounting policy other than (a) above: No

(c) Changes in accounting estimates: No

(3) Number of shares issued and outstanding

[1] Number of shares outstanding at period-end (including treasury stock)	September 30, 2026	206,242,220	March 31, 2026	206,244,872
[2] Treasury stock at period-end	September 30, 2026	9,607,939	March 31, 2026	9,615,476
[3] Average number of shares during the period (quarterly cumulative)	Six months ended September 30, 2026	196,632,255	Six months ended September 30, 2025	196,831,311

*The consolidated financial results for the second quarter (First Half) are not subject to review by certified public accountants or audit corporations.

*Commentary Regarding Appropriate Use of Projections of Results and Other Matters

1. Forward-looking statements contained in this document, including performance forecasts, are based on information currently available to the Company and certain assumptions deemed reasonable by the Company. Forward-looking statements do not constitute a guarantee by the Company that such results will be achieved, and results may differ significantly due to various factors. For the assumptions underlying performance forecasts and important notes regarding the use of such forecasts, refer to the attached document, *1. Analysis of Results of Operations and Financial Condition (3) Description of Information on Outlook, Including Consolidated Performance Forecast*.
2. The Company scheduled an investor meeting for Tuesday, November 10, 2026.
3. The Company adopted IFRS in the interim period of the consolidated fiscal year ending March 31, 2027. Figures for the interim period of the consolidated fiscal year ended March 31, 2026, and for the cumulative consolidated fiscal year ended March 31, 2026, are presented in accordance with IFRS.
4. Due to rounding, the sum of individual figures may not equal the totals presented.

The following abbreviations of business segment names are used in the attached materials.

Continuing Operations

IAB: Industrial Automation Business
HCB: Healthcare Business
SSB: Social Systems, Solutions and Service Business
DSB: Data Solution Business

Discontinued Operation

DMB: Devices & Module Solutions Business
(Note) The DMB has been classified as a discontinued operation. For more details on the discontinued operation in question, see *(Discontinued Operations)*.

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1. Analysis of Results of Operations and Financial Condition

(1) Analysis of Results of Operations

General Overview

OMRON Group financial performance during the interim period of the current consolidated fiscal year (April through September 2026) surpassed the same period of the previous fiscal year and initial projections significantly, as revenue and operating profit were higher year on year.

Revenue continued to increase significantly in the Industrial Automation Business, driven by the Company's ability to capture semiconductor investments fueled by AI demand and investments in rechargeable batteries for data centers. The business is also expanding its customer base through stronger relationships with distributors and new product offerings. The Healthcare Business enjoyed a robust business environment, and sales promotion initiatives for our flagship blood pressure monitors proved successful, leading to expanded sales of new products globally. In addition, sales of electrocardiograms and thermometers remained strong, resulting in a significant increase year on year. The Data Solution Business also grew in the midst of a robust business environment. In the Social Systems, Solutions and Service Business, sales decreased significantly in the energy business due to intensifying competition in the domestic storage battery systems market, despite firm performance in the mobility business and management services business.

Operating profit rose significantly year on year, due primarily to increased sales in the Industrial Automation Business and the impact of ongoing measures to improve profitability. Profit before tax and profit attributable to owners of the parent also rose significantly year on year.

Consolidated results for the current consolidated interim period were as follows.

(Billions of yen, except exchange rate data and percentages)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change
Revenue	345.9	425.3	+22.9%
Gross profit [% of revenue]	157.8 [45.6%]	203.0 [47.7%]	+28.7% [+2.1%pt]
Operating profit [% of revenue]	15.5 [4.5%]	40.6 [9.5%]	+161.5% [+5.1%pt]
Profit before tax	14.3	39.3	+174.7%
Profit from continuing operations	8.9	30.5	+242.5%
Profit attributable to owners of the parent	4.6	27.4	+491.2%
Average USD exchange rate (Yen)	146.4	160.3	+14.0
Average EUR exchange rate (Yen)	166.8	185.3	+18.6
Average CNY exchange rate (Yen)	20.3	23.6	+3.3

(Note) We adopted IFRS as of the current consolidated fiscal year. We have restated figures for the interim period of the consolidated fiscal year ended March 31, 2026, in accordance with this standard.

Results by Business Segment

(Billions of yen, %)

		Six months ended September 30, 2025	Six months ended September 30, 2026	Change
IAB	Revenue from external customers	191.0	260.2	+36.2
	Operating profit	17.9	40.7	+127.3
HCB	Revenue from external customers	66.7	77.4	+16.0
	Operating profit	3.8	8.8	+128.1
SSB (Note)	Revenue from external customers	57.7	49.3	−14.4
	Operating profit	2.3	0.8	−65.1
DSB	Revenue from external customers	22.9	28.5	+24.5
	Operating profit	0.8	1.4	+79.4

Note: Due to changes in the Group's management structure during the interim period of the current consolidated fiscal year, we have reclassified SSB segment information results for the interim period of the previous consolidated fiscal year to reflect this new management classification.

(2) Analysis of Financial Condition

Total assets at the end of interim period of the current consolidated fiscal year amounted to JPY1,376.8 billion, an increase of JPY13.4 billion compared to the end of the previous consolidated fiscal year. This result was due to an increase in cash and cash equivalents stemming from a partial refund from the retirement benefit trust.

Total liabilities and total equity amounted to JPY507.8 billion and JPY869.0 billion, respectively, both remaining at levels similar to the end of the previous consolidated fiscal year.

Equity Attributable to Owners of the Parent ratio was 60.8%, demonstrating an ongoing strong financial foundation.

In terms of liquidity, cash on hand amounted to JPY171.2 billion. Further, we have signed commitment line agreements with financial institutions in the amount of JPY70.0 billion. We have maintained high credit ratings from ratings agencies as a long-term issuer, and we secure liquidity and funding capacity while maintaining our ability to raise funds and good relationships with financial institutions on a global basis.

(3) Description of Information on Outlook, Including Consolidated Performance Forecast

We expect the business environment for the Industrial Automation Business in the third quarter and beyond to be favorable overall, continuing the trends seen during the interim period of the current consolidated fiscal year, with greater-than-expected capital investment in advanced semiconductors and data centers, driven by expanding demand related to AI. In addition to a generally robust business environment, we anticipate the Healthcare Business to see sales growth above our previous projections due to the launch of new products and stronger sales promotion initiatives. In the Data Solution Business and the Social Systems, Solutions and Service Business, we expect business conditions to continue in line with previous projections.

In light of these business environments and performance progress for the interim period of the current consolidated fiscal year, we have made an upward revision to our full-year consolidated performance forecasts, announced originally on August 5, 2026. These upward forecasts affect revenue, operating profit, and profit before tax, profit from continuing operations, and profit attributable to owners of parent.

Our exchange rate assumptions for the third quarter and beyond are USD1 = JPY155, EUR1 = JPY180, and CNY1 = JPY23, which remain unchanged from the assumptions announced on August 5, 2026.

○ Projected Consolidated Performance

(Billions of yen, except percentages)

	Previous forecast	Revised forecast	Change vs. previous forecast [% change]	(Reference) Actual results for the prior fiscal year ended March 31, 2026	(Reference) Change from the prior fiscal year [Percentage change]
Revenue	880.0	920.0	+40.0 [+4.5%]	768.1	+151.9 [+19.8%]
Operating profit	80.0	88.0	+8.0 [+10.0%]	56.4	+31.6 [+55.9%]
Profit before tax	79.0	85.5	+6.5 [+8.2%]	53.8	+31.7 [+59.0%]
Profit from continuing operations	58.0	60.5	+2.5 [+4.3%]	38.5	+22.0 [+57.0%]
Profit attributable to owners of the parent	40.5	43.0	+2.5 [+6.2%]	22.2	+20.8 [+93.4%]
Average USD exchange rate (Yen)	156.2	157.7	+1.5	150.3	+7.3
Average EUR exchange rate (Yen)	181.3	182.7	+1.3	173.9	+8.8
Average CNY exchange rate (Yen)	23.1	23.3	+0.2	21.1	+2.1

○ **Projected Consolidated Performance by Business Segment**

(Billions of yen, except percentages)

		Previous forecast	Revised forecast	Change vs previous forecast [% change]	(Reference) Actual results for the prior fiscal year ended March 31, 2026	(Reference) Change from the prior fiscal year [Percentage change]
IAB (Note 1)	Revenue from external customers	510.0	540.0	+30.0 [+5.9%]	418.5	+121.5 [+29.0%]
	Operating profit	65.0	72.0	+7.0 [+10.8%]	39.7	+32.3 [+81.3%]
HCB	Revenue from external customers	155.0	165.0	+10.0 [+6.5%]	145.2	+19.8 [+13.6%]
	Operating profit	15.5	18.0	+2.5 [+16.1%]	11.7	+6.3 [+53.6%]
SSB (Note 2)	Revenue from external customers	148.0	148.0	— [—]	146.0	+2.0 [+1.4%]
	Operating profit	19.5	19.5	— [—]	19.5	+0 [+0.1%]
DSB	Revenue from external customers	62.0	62.0	— [—]	51.2	+10.8 [+21.2%]
	Operating profit	5.0	5.0	— [—]	4.2	+0.8 [+20.1%]

Note 1: Due to changes in the Group's management structure scheduled for the third quarter of the consolidated fiscal year ending March 31, 2027, we have reclassified IAB segment information results for the previous forecasts and previous consolidated fiscal year to reflect this new management classification.

Note 2: Due to changes in the Group's management structure during the interim period of the current consolidated fiscal year, we have reclassified SSB segment information results for the previous forecasts and previous consolidated fiscal year to reflect this new management classification.

(4) Determination of Dividends (Interim Dividend) and Revision of Year-End Dividend Forecast

At a meeting held today (November 10, 2026) the OMRON Corporation (TOKYO: 6645; ADR: OMRNY) board of directors resolved to approve a dividend from surplus (interim dividend) with a record date of September 30, 2026. The board also resolved to revise the year-end dividend forecast for the fiscal year ending March 31, 2027.

Determination of Dividends (Interim Dividend)

	Amount	Previous forecast (announced May 13, 2026)	Actual results for the prior fiscal year ended March 31, 2026
Dividend record date	September 30, 2026	September 30, 2026	September 30, 2025
Dividends per share	55.00 yen	—	52.00 yen
Total dividends	10,855 million yen	—	10,263 million yen
Effective date	December 2, 2026	—	December 2, 2025
Source of dividends	Retained earnings	—	Retained earnings

Revision of Year-End Dividend Forecast

	Dividends per share		
Dividend record date	Interim	Year-end	Full-year
Previous forecast (announced May 13, 2026)	—	—	110.00 yen
Revised forecast	—	55.00 yen	110.00 yen
Fiscal 2026 actual (ending March 31, 2027)	55.00 yen	—	—
Fiscal 2025 actual (ended March 31, 2026)	52.00 yen	52.00 yen	104.00 yen

Reasons for Revision

As the interim dividend and the year-end dividend forecast are determined based on our cash allocation policy and shareholder return policy, the annual dividend forecast will remain unchanged from the original forecast of 110.00 yen. Interim dividend and our forecast of year-end dividends are 55.00 yen per share respectively, each representing half of our full-year dividend forecast.

Cash Allocation Policy

(1) Implement a resource allocation strategy centered on business investments to create new value from a medium- to long-term perspective. Our top priority is to invest in the key businesses that drive sustainable growth, with particular emphasis on Industrial Automation Business (IAB), the Company's highest strategic priority.

(2) In addition to providing stable and sustainable dividends, we will conduct share repurchases in a flexible manner, taking into comprehensive consideration the Group's future funding requirements, business performance, share price levels, and overall financial position.

(3) While the primary sources of funds for investments and shareholder returns will be retained earnings and sustainably generated operating cash flow, we will also actively utilize external financing, particularly for M&A activities. In addition, to ensure access to funding regardless of financial market conditions, we will continue to maintain a sound financial position.

Shareholder Return Policy

(1) Prioritize the investments necessary for value creation from a medium to long-term perspective, while targeting an annual dividend target based on a shareholder equity dividend ratio (DOE) of approximately 3%. Taking historical dividend payments also into account, we intend to ensure stable and continuing shareholder returns.

(2) After executing the investments and profit described above, we will distribute retained earnings accumulated over the long term to shareholders through flexible measures, including share repurchases as appropriate.

2. Condensed Interim Consolidated Financial Statements and Notes

(1) Condensed Interim Consolidated Statement of Financial Position

(Millions of yen)

	As of April 1, 2025	As of March 31, 2026	As of September 30, 2026
Assets			
Current assets			
Cash and cash equivalents	149,023	166,603	171,170
Trade and other receivables	184,278	183,907	159,585
Inventories	172,706	154,208	172,209
Income taxes receivable	4,111	5,738	6,008
Other financial assets	3,170	7,350	6,712
Other current assets	26,406	31,665	36,063
Subtotal	539,694	549,471	551,747
Assets held for sale	—	122,226	138,563
Total current assets	539,694	671,697	690,310
Non-current assets			
Property, plant and equipment	134,575	102,473	105,825
Right-of-use assets	48,941	45,812	44,464
Goodwill	229,908	242,852	258,520
Intangible assets	115,177	130,296	128,406
Investments accounted for using the equity method	15,154	13,204	13,069
Other financial assets	55,960	65,692	63,997
Retirement benefit assets	45,423	64,218	23,680
Deferred tax assets	30,175	21,462	39,519
Other non-current assets	6,287	5,653	8,991
Total non-current assets	681,600	691,662	686,473
Total assets	1,221,294	1,363,359	1,376,783

(Millions of yen)

	As of April 1, 2025	As of March 31, 2026	As of September 30, 2026
Liabilities			
Current liabilities			
Trade and other payables	92,870	87,778	86,959
Bonds and borrowings	20,372	121,668	121,511
Lease liabilities	12,857	12,557	12,301
Income taxes payable	7,485	10,170	12,724
Other financial liabilities	4,331	3,543	3,209
Other current liabilities	87,034	84,973	81,490
Subtotal	224,949	320,689	318,194
Liabilities directly associated with assets held for sale	—	40,602	47,369
Total current liabilities	224,949	361,291	365,563
Non-current liabilities			
Bonds and borrowings	119,088	75,910	75,314
Lease liabilities	33,131	31,831	29,690
Other financial liabilities	—	153	153
Retirement benefit liabilities	8,661	5,454	6,170
Deferred tax liabilities	16,273	14,223	12,096
Other non-current liabilities	19,279	19,599	18,768
Total non-current liabilities	196,432	147,170	142,192
Total liabilities	421,381	508,461	507,755
Equity			
Share capital	64,100	64,100	64,100
Capital surplus	100,523	100,959	100,497
Retained earnings	660,921	673,345	693,442
Other components of equity	13,213	49,371	44,596
Other comprehensive income related to assets held for sale	—	4,535	4,426
Treasury shares	(69,964)	(70,498)	(70,453)
Total equity attributable to owners of the parent	768,793	821,812	836,607
Non-controlling interests	31,120	33,086	32,421
Total equity	799,913	854,898	869,028
Total liabilities and equity	1,221,294	1,363,359	1,376,783

(2) Condensed Interim Consolidated Statement of Income and Condensed Interim Consolidated Statement of Comprehensive Income

(Condensed Interim Consolidated Statement of Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Continuing operations		
Revenue	345,915	425,264
Cost of sales	(188,135)	(222,229)
Gross profit	157,780	203,035
Selling, general and administrative expenses	(116,801)	(133,276)
Research and development expenses	(22,813)	(26,361)
Other income	1,753	1,380
Other expenses	(4,406)	(4,218)
Operating profit	15,513	40,561
Finance income	2,109	2,165
Finance costs	(1,988)	(2,934)
Share of loss of investments accounted for using the equity method	(353)	(470)
Impairment loss on investments accounted for using the equity method	(969)	―
Profit before tax	14,312	39,321
Income tax expense	(5,396)	(8,785)
Profit from continuing operations	8,916	30,537
Discontinued operations		
Loss from discontinued operations	(3,417)	(2,032)
Profit for the period	5,499	28,504

Profit attributable to:		
Owners of the parent	4,637	27,413
Non-controlling interests	862	1,091
Profit for the period	5,499	28,504

Basic earnings per share attributable to owners of the parent (Yen)	23.56	139.41
Continuing operations	40.92	149.75
Discontinued operations	(17.36)	(10.34)

(Note) Earnings per share attributable to owners of the parent on a diluted basis are not presented as there are no shares with dilutive potential.

(Condensed Interim Consolidated Statement of Comprehensive Income)

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit for the period	5,499	28,504
Other comprehensive income, net of tax		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments measured through other comprehensive income	6,930	839
Remeasurements of defined benefit plans	—	(177)
Total items that will not be reclassified to profit or loss	6,930	662
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	8,172	(2,586)
Share of other comprehensive income of investments accounted for using the equity method	(36)	(133)
Total items that may be reclassified to profit or loss	8,136	(2,719)
Total other comprehensive income	15,066	(2,057)
Comprehensive income	20,565	26,447

Comprehensive income attributable to:		
Owners of the parent	19,593	25,438
Non-controlling interests	972	1,009
Comprehensive income	20,565	26,447

(3) Condensed Interim Consolodated Statement of Changes in Equity

(Six months ended September 30, 2025)

	Equity attributable to owners of the parent								
	Share capital	Capital surplus	Retained earnings	Other components of equity	Other comprehensive income associated with assets held for sale	Treasury shares	Total	Non-controlling interests	Total equity
Balance as of April 1, 2025	64,100	100,523	660,921	13,213	—	(69,964)	768,793	31,120	799,913
Profit for the period	—	—	4,637	—	—	—	4,637	862	5,499
Other comprehensive income	—	—	—	14,956	—	—	14,956	110	15,066
Comprehensive income	—	—	4,637	14,956	—	—	19,593	972	20,565
Dividends paid to owners of the parent	—	—	(10,239)	—	—	—	(10,239)	—	(10,239)
Dividends paid to non-controlling interests	—	—	—	—	—	—	—	(1,268)	(1,268)
Obtaining of control of subsidiaries	—	—	—	—	—	—	—	88	88
Transactions with non-controlling interests	—	8	—	—	—	—	8	43	51
Share-based payment transactions	—	80	(592)	—	—	788	276	—	276
Purchase of treasury shares	—	(1)	—	—	—	(1,318)	(1,319)	—	(1,319)
Transfer from other components of equity to retained earnings	—	—	55	(55)	—	—	—	—	—
Transfer to other comprehensive income associated with assets held for sale	—	—	—	(177)	177	—	—	—	—
Balance as of September 30, 2025	64,100	100,610	654,782	27,937	177	(70,494)	777,112	30,955	808,067

(Six months ended September 30, 2026)

	Equity attributable to owners of the parent								
	Share capital	Capital surplus	Retained earnings	Other components of equity	Other comprehensive income associated with assets held for sale	Treasury shares	Total	Non-controlling interests	Total equity
Balance as of April 1, 2026	64,100	100,959	673,345	49,371	4,535	(70,498)	821,812	33,086	854,898
Profit for the period	—	—	27,413	—	—	—	27,413	1,091	28,504
Other comprehensive income	—	—	—	(1,866)	(109)	—	(1,975)	(82)	(2,057)
Comprehensive income	—	—	27,413	(1,866)	(109)	—	25,438	1,009	26,447
Dividends paid to owners of the parent	—	—	(10,225)	—	—	—	(10,225)	—	(10,225)
Dividends paid to non-controlling interests	—	—	—	—	—	—	—	(1,344)	(1,344)
Obtaining of control of subsidiaries	—	—	—	—	—	—	—	363	363
Transactions with non-controlling interests	—	(1,092)	—	—	—	—	(1,092)	(694)	(1,786)
Share-based payment transactions	—	649	—	—	—	28	677	—	677
Purchase of treasury shares	—	—	—	—	—	(2)	(2)	—	(2)
Cancellation of treasury shares	—	(19)	—	—	—	19	—	—	—
Transfer from other components of equity to retained earnings	—	—	2,909	(2,909)	—	—	—	—	—
Balance as of September 30, 2026	64,100	100,497	693,442	44,596	4,426	(70,453)	836,607	32,421	869,028

(4) Condensed Interim Consolidated Statement of Cash Flows

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Cash flows from operating activities		
Profit before tax	14,312	39,321
Loss before tax from discontinued operations	(4,589)	(12,936)
Depreciation and amortization	23,519	23,501
Impairment loss on assets and liabilities classified as held for sale	4,501	17,497
Increase (decrease) in net retirement benefit assets and liabilities	(304)	41,440
Decrease (increase) in trade and other receivables	25,166	23,930
Decrease (increase) in inventories	(18,159)	(24,267)
Increase (decrease) in trade and other payables	6,009	8,179
Other (net)	(6,135)	(8,582)
Subtotal	44,320	108,082
Interest received	1,440	1,730
Dividends received	48	233
Interest paid	(1,474)	(1,856)
Income taxes refunded (paid)	(8,650)	(13,542)
Net cash flows from operating activities	35,684	94,647
Cash flows from investing activities		
Purchase of property, plant and equipment	(9,390)	(11,644)
Purchase of intangible assets	(13,646)	(10,749)
Purchase of investments	(370)	(2,000)
Payments for acquisition of subsidiaries	(4,715)	(17,881)
Other (net)	639	(883)
Net cash flows from investing activities	(27,482)	(43,157)
Cash flows from financing activities		
Increase (decrease) in short-term debt (net)	21,139	(19,899)
Proceeds from short-term borrowings	1,160	20,880
Repayments of short-term borrowings	(1,200)	(1,160)
Proceeds from long-term borrowings	5,745	980
Repayments of long-term borrowings	(2,304)	(3,868)
Repayments of lease liabilities	(6,966)	(7,762)
Dividends paid to owners of the parent	(10,237)	(10,225)
Dividends paid to non-controlling interests	(1,267)	(1,344)
Payments for acquisition of interests in subsidiaries from non-controlling interests	—	(1,824)
Other (net)	(865)	(25)
Net cash flows from financing activities	5,205	(24,248)
Effect of exchange rate changes on cash and cash equivalents	427	(109)
Hyperinflation adjustment	(11)	12
Net increase (decrease) in cash and cash equivalents	13,823	27,146
Cash and cash equivalents at the beginning of the period	149,023	166,603
Increase (decrease) in cash and cash equivalents included in assets held for sale	(2,251)	(22,579)
Cash and cash equivalents at the end of the period	160,595	171,170

(5) Notes Regarding Condensed Interim Consolidated Financial Statements

(Notes Regarding Assumptions of Going Concern)

None applicable

(Segment Information)

(1) Operating Segment Information

OMRON Group reportable segments represent the constituent units of the Group for which separate financial information is available and which are subject to periodic review by the chief operating decision maker for the purpose of determining the allocation of management resources and evaluating business performance.

The Company discloses operating segment information in four operating segments: IAB, HCB, SSB, and DSB. These segments are mainly separated in consideration of the nature of the products handled and the business standing in the Group.

Following the decision to divest DMB (Devices & Module Solutions Business), the Company has classified the DMB as a discontinued operation and has excluded the business from the segment information for both the interim period of the previous consolidated fiscal year and the interim period of the current consolidated fiscal year. For details on discontinued operations, see *(Discontinued Operations)*.

The primary products included in each reportable segment are as follows:

Segments	Primary products
IAB: Industrial Automation Business	Programmable controllers, motion controllers, sensing devices, industrial camera/code reader devices, inspection systems, safety devices and industrial robots
HCB: Healthcare Business	Digital blood pressure monitors, nebulizers, low-frequency therapy equipment, ECGs, oxygen generators, digital thermometers, body composition monitors, pedometers and activity meters, electric toothbrushes, massagers, blood glucose monitors, vascular screening devices, visceral fat monitors, remote patient monitoring systems and telemedicine service
SSB: Social Systems, Solutions and Service Business	Energy business (storage battery systems, PV inverters for solar power generation), mobility business (railway station service systems, traffic and road management systems), IoT business (UPS, infrastructure monitoring) solutions, M&S (Management & Service) business (operations management, repair and maintenance), etc.
DSB: Data Solution Business	Data healthcare business, corporate health business, M&S (management service solutions) business, data-based solutions business, and self-reliance support business

(2) Business Segment Information

Six months ended September 30, 2025 (April 1, 2025 - September 30, 2025)

(Millions of yen)

	IAB	HCB	SSB	DSB	Total	Eliminations and Others	Consolidated
Revenue							
Revenue from external customers	191,024	66,733	57,658	22,906	338,321	7,594	345,915
Intersegment revenue	700	55	4,078	110	4,943	(4,943)	—
Total revenue	191,724	66,788	61,736	23,016	343,264	2,651	345,915
Operating profit	17,910	3,843	2,263	785	24,801	(9,288)	15,513
Finance income	—	—	—	—	—	—	2,109
Finance costs	—	—	—	—	—	—	(1,988)
Share of loss of investments accounted for using the equity method	—	—	—	—	—	—	(353)
Impairment loss on investments accounted for using the equity method							(969)
Profit before tax	—	—	—	—	—	—	14,312

Six months ended September 30, 2026 (April 1, 2026 - September 30, 2026)

(Millions of yen)

	IAB	HCB	SSB	DSB	Total	Eliminations and Others	Consolidated
Revenue							
Revenue from external customers	260,203	77,431	49,341	28,508	415,483	9,781	425,264
Intersegment revenue	589	77	4,691	70	5,426	(5,426)	—
Total revenue	260,792	77,508	54,032	28,578	420,909	4,355	425,264
Operating profit	40,703	8,765	791	1,409	51,668	(11,107)	40,561
Finance income	—	—	—	—	—	—	2,165
Finance costs	—	—	—	—	—	—	(2,934)
Share of loss of investments accounted for using the equity method	—	—	—	—	—	—	(470)
Impairment loss on investments accounted for using the equity method							—
Profit before tax	—	—	—	—	—	—	39,321

Notes: 1. The value of intersegment transactions is in accordance with the value of transactions with external customers.

2. The DSB includes amortization of intangible assets (excluding goodwill) stemming from the consolidation of JMDC.

3. “Eliminations and Others” includes the following:

(1) Revenue includes eliminations of intersegment transactions, head office division functions, etc.

(2) Adjustments to operating income consist mainly of selling, general and administrative expenses and corporate expenses that are not attributable to any reportable segment, etc.

4. Due to the classification of DMB (Devices & Module Solutions Business) as a discontinued operation in the previous consolidated fiscal year, we have reclassified information related to reportable segments to reflect results from continuing operations, excluding the discontinued operation. In addition, we reclassified intersegment revenue to discontinued operations as revenue from external customers.

5. Due to changes in the Group’s management structure during the interim period of the current consolidated fiscal year, we have reclassified SSB segment information results for the interim period of the previous consolidated fiscal year to reflect this new management classification.

(Discontinued Operations)

Overview of Discontinued Operation

As announced in Notice Regarding Commencement of Considerations to Spin Off Device & Module Solutions Business, published September 19, 2025, the Company has been considering the spin-off of the business operated by the Devices & Module Solutions Business (DMB). At a meeting held March 30, 2026, the Company's Board of Directors approved a resolution to (1) transfer the DMB business to subsidiary OMRON Devices Co., Ltd., (Succeeding Company) via absorption-type company split, (2) transfer the shares, equity interests, and assets related to DMB currently held by Group companies in various countries and regions worldwide, and (3) transfer all shares of the Succeeding Company to TCG2602 Co., Ltd. (“SPC”), a wholly owned subsidiary of TCG2601 Co., Ltd., which has been established by The Carlyle Group. On March 30, 2026, the Company entered into an absorption-type split agreement with the Succeeding Company and a share transfer agreement with the SPC. The share transfer was completed on October 1, 2026.

Note that the above absorption-type split took effect on July 1, 2026. At the same time, the trade name of the successor company was changed to Aratas Corporation.

One of the management measures under Structural Reform Program NEXT2025 is portfolio optimization. To this end, on November 28, 2025, the Company transferred all shares of consolidated subsidiary OMRON AUTOMOTIVE ELECTRONICS ITALY S.R.L. to the FairCap Group. Until said transfer, OMRON AUTOMOTIVE ELECTRONICS ITALY S.R.L. was included in the DMB.

As a result, the Company has reclassified the DMB (Devices & Module Solutions Business) as a discontinued operation beginning in the previous fiscal year. Consequently, the operations of the DMB, the gain or loss on the sale of the business associated with this transaction, and the costs related to the transfer have been presented separately as discontinued operations in the consolidated statement of income for the interim period of the condensed interim consolidated financial statements for the current fiscal year.

The assets held for sale, liabilities, and related other comprehensive income of the DMB are included in assets held for sale, liabilities directly associated with assets held for sale, and other comprehensive income related to assets held for sale, respectively, in the condensed interim consolidated statement of financial position.

The consolidated statements of cash flows do not present cash flows from discontinued operations separately, but are rather combined with cash flows from continuing operations.

The operating results of discontinued operations, presented under reclassification, are as follows.

Operating Results of Discontinued Operation

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Revenue	47,601	60,214
Cost of sales	(32,554)	(37,922)
Gross profit	15,047	22,292
Selling, general and administrative expenses	(10,786)	(12,358)
Research and development expenses	(2,744)	(2,628)
Other expenses, net	(6,019)	(20,172)
Operating loss	(4,502)	(12,866)
Finance costs, net	(87)	(70)
Loss before tax from discontinued operations	(4,589)	(12,936)
Income tax expense	1,172	10,904
Loss from discontinued operations	(3,417)	(2,032)

(First-time adoption)

The OMRON Group began disclosing consolidated financial statements under IFRS in the interim period of the current consolidated fiscal year. The most recent consolidated financial statements prepared under U.S. GAAP relate to the consolidated fiscal year ended March 31, 2026. The date of transition to IFRS was April 1, 2025.

(1) Exemption provisions under IFRS 1

IFRS 1 requires companies adopting IFRS for the first time ("first-time adopters") to apply IFRS retrospectively.

However, IFRS 1 provides an exemption allowing first-time adopters to elect not to apply the standard retrospectively to some areas. The exemption provisions adopted by the OMRON Group are as described below.

[1] Business combinations

First-time adopters are permitted to elect not to apply IFRS 3 Business Combinations ("IFRS 3") retrospectively for business combinations that occurred prior to the transition date.

The OMRON Group elected to apply this exemption and not to apply IFRS 3 retrospectively to business combinations that occurred prior to October 16, 2023.

As a result, the carrying amount of goodwill arising from business combinations prior to October 16, 2023, is based on the carrying amount as of the transition date under U.S. GAAP.

The OMRON Group conducted impairment tests on goodwill as of the transition date, regardless of any indications of impairment.

[2] Exchange differences on translation of foreign operations

First-time adopters may elect to treat the cumulative amount of exchange differences on translation of foreign operations as zero as of the transition date.

The OMRON Group elected to apply this exemption and treat the cumulative amount of exchange differences on translation of foreign operations as zero as of the transition date.

[3] Classification of financial instruments prior to the transition date

First-time adopters may, based on facts existing as of the transition date, classify investments in equity instruments as measured at fair value through other comprehensive income in accordance with IFRS 9 Financial Instruments.

The OMRON Group applied this exemption and, as of the transition date, classified investments in certain equity instruments as measured at fair value through other comprehensive income.

[4] Deemed costs

First-time adopters are permitted to use the fair value of property, plant and equipment, investment property, and intangible assets as of the date of transition to IFRS at a deemed cost.

The OMRON Group adopted this exemption for certain property, plant and equipment, using the fair value as of the date of transition to IFRS as deemed cost.

[5] Leases

First-time adopters may determine whether contracts existing as of the date of transition to IFRS include leases based on the facts and circumstances existing as of the transition date. In addition, first-time adopters are permitted to measure lease liabilities at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate as of the transition date, and to recognize right-of-use assets at an amount equal to the lease liabilities. Leases whose lease term ends within 12 months of the transition date, as well as leases involving low-value underlying assets, may be recognized as expenses.

The OMRON Group adopted these exemptions in recognizing and measuring leases.

(2) Mandatory exceptions under IFRS 1

IFRS 1 prohibits the retrospective application of IFRS for areas including estimates, derecognition of financial assets and financial liabilities, non-controlling interests, and categorization and measurement of financial assets. The OMRON Group has adopted IFRS to these items prospectively, beginning from the date of transition to IFRS.

(3) Reconciliations

The reconciliations required to be disclosed upon first-time adoption of IFRS are as described below.

Note that the reclassification column in the reconciliation table lists items that do not affect retained earnings and comprehensive income. The recognition and measurement differences column lists items that do affect retained earnings and comprehensive income.

Reconciliation of equity as of the end of the interim period of the previous consolidated fiscal year (September 30, 2025)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Assets						Assets
Current assets:						Current assets:
Cash and cash equivalents	143,508	17,087	—	160,595		Cash and cash equivalents
Notes and accounts receivable – trade	130,422	31,144	—	161,566	A	Trade and other receivables
Allowance for doubtful receivables	(913)	913	—	—		
Inventories	159,686	32,896	—	192,582		Inventories
	—	7,609	—	7,609	B	Income taxes receivable
	—	3,634	—	3,634	D	Other financial assets
Current assets of discontinued operations	73,293	(68,759)	—	4,534	H	Assets held for sale
Other current assets	54,140	(24,601)	(418)	29,121	A,B,D	Other current assets
Total current assets	560,136	(77)	(418)	559,641		Total current assets
Property, plant and equipment	100,597	33,697	2,145	136,439	a	Non-current assets: Property, plant and equipment
Investments and other assets:						
Right-of-use assets under operating leases	39,148	9,573	(489)	48,232	C	Right-of-use assets
Goodwill	364,732	118	(131,274)	233,576	f	Goodwill
Other intangible assets	121,979	639	0	122,618		Intangible assets
Investments in and advances to affiliates	13,677	—	122	13,799		Investments accounted for using the equity method
Investment securities	50,313	10,141	5,251	65,705	D,b	Other financial assets
Leasehold deposits	7,402	(7,402)	—	—		
Prepaid pension costs	64,815	(676)	(17,926)	46,213	c	Retirement benefit assets
Deferred income taxes	22,253	3,297	3,039	28,589		Deferred tax assets
Long-term assets of discontinued operations	48,585	(48,585)	—	—		
Other assets	6,700	(1,401)	(387)	4,912	D	Other non-current assets
Total property, plant and equipment and investments and other assets	840,201	(599)	(139,519)	700,083		Total non-current assets
Total assets	1,400,337	(676)	(139,937)	1,259,724		Total assets

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Liabilities:						Liabilities:
Current liabilities						Current liabilities
Notes and accounts payable-trade	83,027	14,156	1,222	98,405		Trade and other payables
Short-term debt	42,778	—	—	42,778		Bonds and borrowings
Short-term operating lease liabilities	11,994	1,472	(542)	12,924	C	Lease liabilities
Accrued expenses	37,840	(37,840)	—	—	E	
Income taxes payable	4,517	1,335	—	5,852		Income taxes payable
	—	4,060	—	4,060	D	Other financial liabilities
Current liabilities of discontinued operations	29,886	(25,905)	537	4,518	H	Liabilities directly associated with assets held for sale
Other current liabilities	51,553	42,046	(10,903)	82,696	D,E,d	Other current liabilities
Total current liabilities	261,595	(676)	(9,686)	251,233		Total current liabilities
						Non-current liabilities:
Long-term debt	123,277	—	—	123,277		Bonds and borrowings
Long-term operating lease liabilities	26,263	5,264	558	32,085	C	Lease liabilities
Termination and retirement benefits	6,786	1,992	(88)	8,690	c	Retirement benefit liabilities
Long-term liabilities of discontinued operations	9,343	(9,343)	—	—		
Deferred income taxes	14,499	2,298	—	16,797		Deferred tax liabilities
Other long-term liabilities	18,282	(211)	1,504	19,575	D	Other non-current liabilities
Total liabilities	460,045	(676)	(7,712)	451,657		Total liabilities
Net assets:						Equity:
Common stock	64,100	—	—	64,100		Share capital
Capital surplus	99,550	592	468	100,610		Capital surplus
Legal reserve	32,055	(32,055)	—	—	F	
Retained earnings	546,723	31,463	76,596	654,782	F,g	Retained earnings
Accumulated other comprehensive income	105,873	(177)	(77,759)	27,937	c,e	Other components of equity
	—	177	—	177	H	Other comprehensive income related to assets held for sale
Treasury stock	(70,494)	—	—	(70,494)		Treasury shares
Shareholders' equity	777,807	—	(695)	777,112		Total equity attributable to owners of the parent
Non-controlling interests	162,485	—	(131,530)	30,955	f	Non-controlling interests
Total net assets	940,292	—	(132,235)	808,067		Total equity
Total liabilities and net assets	1,400,337	(676)	(139,937)	1,259,724		Total liabilities and equity

Reconciliation of net income and comprehensive income for the interim period of the previous consolidated fiscal year (April 1, 2025 to September 30, 2025)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Net sales	345,847	—	68	345,915		Revenue
Cost of sales	(188,336)	—	201	(188,135)		Cost of sales
Gross profit	157,511	—	269	157,780		Gross profit
Selling, general and administrative expenses	(118,271)	—	1,470	(116,801)		Selling, general and administrative expenses
Research and development expenses	(22,975)	—	162	(22,813)		Research and development expenses
	—	1,813	(60)	1,753	G	Other income
	—	(4,964)	558	(4,406)	G,c	Other expenses
Operating income	16,265	(3,151)	2,399	15,513		Operating profit
Restructuring expenses	(1,450)	1,450	—	—		
Other income, net	6,136	(6,136)	—	—		
	—	8,907	(6,798)	2,109	G,b	Finance income
	—	(1,070)	(918)	(1,988)	G,b,c	Finance costs
	—	(257)	(96)	(353)		Share of loss of investments accounted for using the equity method
	—	(969)	—	(969)		Impairment loss on investments accounted for using the equity method
Income from continuing operations before income taxes	20,951	(1,226)	(5,413)	14,312		Profit before tax
Income taxes	(7,030)	—	1,634	(5,396)		Income tax expense
Share of loss of entities accounted for using equity method	(1,226)	1,226	—	—		
Income from continuing operations	12,695	—	(3,779)	8,916	e,f	Profit from continuing operations
Loss from discontinued operations	(2,738)	—	(679)	(3,417)		Loss from discontinued operations
Net income	9,957	—	(4,458)	5,499		Profit for the period
						Profit attributable to:
Net income attributable to OMRON shareholders	9,047	—	(4,410)	4,637		Owners of the parent
Net income attributable to noncontrolling interests	910	—	(48)	862		Non-controlling interests

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Net income	9,957	—	(4,458)	5,499		Profit for the period
Other comprehensive income, net of tax						Other comprehensive income, net of tax
						Items that will not be reclassified to profit or loss
	—	—	6,930	6,930	b	Net change in fair value of equity instruments measured through other comprehensive income
Pension liability adjustments	113	—	(113)	—	c	Remeasurements of defined benefit plans
						Items that may be reclassified to profit or loss
Foreign currency translation adjustments	8,203	868	(899)	8,172		Exchange differences on translation of foreign operations
	—	(868)	832	(36)		Share of other comprehensive income of investments accounted for using the equity method
Total other comprehensive income	8,316	—	6,750	15,066		Total other comprehensive income
Comprehensive income	18,273	—	2,292	20,565		Comprehensive income
						Comprehensive income attributable to:
Comprehensive income attributable to OMRON shareholders	17,288	—	2,305	19,593		Owners of the parent
Comprehensive income attributable to noncontrolling interests	985	—	(13)	972		Non-controlling interests

Notes on Reconciliations of Equity, Profit or Loss, and Comprehensive Income

(Reclassifications)

A. Accounts receivable - other, included in other current assets under U.S. GAAP, has been reclassified as trade and other receivables under IFRS.

B. Income taxes receivable, included in other current assets under U.S. GAAP, is presented separately under IFRS.

C. Amounts presented prior to recognition for right-of-use assets and lease liabilities under U.S. GAAP have been recorded as right-of-use assets and lease liabilities pursuant to IFRS 16 Leases under IFRS.

D. In accordance with IFRS presentation requirements, other financial assets and other financial liabilities are presented separately.

E. Items presented as accrued expenses under U.S. GAAP are presented as other current liabilities under IFRS.

F. Items presented as legal reserve under U.S. GAAP are presented as retained earnings under IFRS.

G. Items presented as restructuring expenses and other income, net under U.S. GAAP are recorded as finance income and finance costs for finance-related income and costs under IFRS and as other income and other expenses for other items.

H. The reclassification column includes the following assets and liabilities classified as discontinued operations under U.S. GAAP. To ensure comparability, the figures as of the end of the interim period of the previous consolidated fiscal year have been reclassified as discontinued operations.

(Millions of yen)

	Six months ended September 30, 2025 (As of September 30, 2025)
Cash and cash equivalents	17,087
Notes and accounts receivable – trade	15,784
Inventories	33,174
Property, plant and equipment	36,623
Right-of-use assets under operating leases	7,396
Deferred income taxes	3,297
Other	3,983
Total assets of discontinued operations	117,344
Notes and accounts payable-trade	14,156
Accrued expenses	5,650
Operating lease liabilities	5,956
Deferred income taxes	2,298
Other	7,188
Total liabilities of discontinued operations	35,248

(Recognition and measurement differences)

a. Deemed costs

IFRS 1 permits the use of the fair value of property, plant and equipment, investment property, and intangible assets as of the date of transition to IFRS at a deemed cost. The OMRON Group adopted this exemption for certain property, plant and equipment, using the fair value as of the date of transition to IFRS as deemed cost.

The carrying value under U.S. GAAP for the property, plant and equipment to which this exemption applies is JPY14,432 million, and their fair value is JPY15,223 million.

b. Financial instruments

Under U.S. GAAP, equity securities without a readily determinable fair value are measured using a measurement alternative. Accordingly, carrying amounts, after any impairment write-down, is adjusted for observable price changes in orderly transactions for identical or similar investments of the same issuer, or under another reasonable measurement method. Changes in the carrying amount are recognized in profit or loss.

Under IFRS, equity instruments classified under IFRS 9 as financial assets measured at fair value through other comprehensive income are measured at fair value, regardless of whether said instruments are marketable, and changes in fair value are recognized in other comprehensive income.

c. Post-employment benefits

Under U.S. GAAP, the portion of past service costs and actuarial gains and losses arising from defined benefit pension plans and lump-sum retirement benefit plans that are not recognized as components of net periodic benefit cost for the current period are recognized in accumulated other comprehensive income, net of tax.

Amounts recognized in accumulated other comprehensive income are recognized in profit or loss as components of net periodic benefit cost over specified future periods.

Under IFRS, past service costs are recognized as profit or loss when they arise. In addition, remeasurements of the net defined benefit liability or asset are recognized in full in other comprehensive income in the period in which they occur and are immediately transferred from other components of equity to retained earnings.

When a defined benefit pension plan has a surplus, the asset ceiling is the present value of the future economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

d. Dividends payable

Under U.S. GAAP, year-end dividends are recorded as an accrued liability using the accrual method. Under IFRS, dividends are recognized as a liability at the time a resolution to pay them is passed at a general meeting of shareholder held after the reporting period.

e. Exchange differences on translation of foreign operations

IFRS permits an election to treat the cumulative amount of exchange differences on translation of foreign operations as zero as of the transition date. The OMRON Group has adopted this exemption and reclassified the entire amount of the cumulative exchange translation adjustment related to foreign operations to retained earnings as of the date of transition to IFRS.

In connection with the application of this exemption, we have recognized an adjustment to the tax effect on the cumulative translation adjustment related to overseas operating entities of discontinued operations, recorded as corporate income tax expense as of the transition date.

f. Non-controlling interests

We have changed the method used to measure non-controlling interests for certain past business combinations from a fair value basis (full goodwill method) to a proportionate share of the identifiable net assets (partial goodwill method).

g. Reconciliation to retained earnings

The effects of these recognition and measurement differences on retained earnings as of the date of transition to IFRS, for the interim period of the previous consolidated fiscal year, and at the end of the previous fiscal year are as follows:

(Millions of yen)

	Six months ended September 30, 2025 (As of September 30, 2025)
Deemed costs	(1,025)
Financial instruments	(16,453)
Post-employment benefits	(4,073)
Dividends payable	10,225
Exchange differences on translation of foreign operations	87,645
Impairment	—
Other	277
Total	76,596

Adjustments to cash flows in the consolidated statements of cash flows for the interim period of the previous consolidated fiscal year (April 1, 2025 to September 30, 2025) and the previous fiscal year (April 1, 2025 to March 31, 2026)

There were no material differences between the consolidated statements of cash flows disclosed under U.S. GAAP and those disclosed under IFRS.