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November 13, 2026

Consolidated Financial Results for the Six Months Ended September 30, 2026 (Under Japanese GAAP)

Company name: YUASA CO., LTD.
Listing: Tokyo Stock Exchange
Securities code: 8074
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Scheduled date to file semi-annual securities report: November 13, 2026
Scheduled date to commence dividend payments: December 7, 2026
Preparation of supplementary material on financial results: Yes
Holding of financial results briefing: Yes (for institutional investors and analysts)

(Yen amounts are rounded down to millions, unless otherwise noted.)

1. Consolidated financial results for the six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

(1) Consolidated operating results (cumulative)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
September 30, 2026	281,818	12.4	8,108	29.4	8,373	27.8	5,510	13.7
September 30, 2025	250,790	1.0	6,266	14.0	6,551	8.9	4,846	31.3

Note: Comprehensive income For the six months ended September 30, 2026: ¥7,541 million [13.1%]
For the six months ended September 30, 2025: ¥6,667 million [74.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	261.57	260.97
September 30, 2025	230.30	229.62

Note: In the fiscal year ended March 31, 2026, the Company finalized the provisional accounting treatment for the business combination, and the figures for the six months ended September 30, 2025 reflect the finalized content of the provisional accounting treatment.

(2) Consolidated financial position

	Total assets	Net assets	Equity-to-asset ratio
As of	Millions of yen	Millions of yen	%
September 30, 2026	285,255	125,928	43.7
March 31, 2026	303,507	121,446	39.5

Reference: Equity
As of September 30, 2026: ¥124,594 million
As of March 31, 2026: ¥119,926 million

2. Cash dividends

	Annual dividends per share				
	First quarter-end	Second quarter-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	–	76.00	–	114.00	190.00
Fiscal year ending March 31, 2027	–	80.00			
Fiscal year ending March 31, 2027 (Forecast)			–	117.00	197.00

Note: Revisions to the forecast of cash dividends most recently announced: Yes

3. Consolidated earnings forecasts for the fiscal year ending March 31, 2027 (from April 1, 2026 to March 31, 2027)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
Full year	576,100	5.7	18,700	11.7	19,100	10.8	12,500	4.0	594.54

Note: Revisions to the earnings forecasts most recently announced: Yes

*** Notes**

(1) Significant changes in the scope of consolidation during the period: None

(2) Adoption of accounting treatment specific to the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates, and restatement

(i) Changes in accounting policies due to revisions to accounting standards and other regulations: None

(ii) Changes in accounting policies due to other reasons: None

(iii) Changes in accounting estimates: None

(iv) Restatement: None

(4) Number of issued shares (common shares)

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

As of September 30, 2026	22,100,000 shares
As of March 31, 2026	22,100,000 shares

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

As of September 30, 2026	1,075,453 shares
As of March 31, 2026	1,045,977 shares

(iii) Average number of shares outstanding during the period (cumulative from the beginning of the fiscal year)

Six months ended September 30, 2026	21,065,104 shares
Six months ended September 30, 2025	21,045,019 shares

Note: The shares of the Company held by the "Board Incentive Plan (BIP) Trust" are included in the number of treasury shares at the end of the period (238,820 shares as of September 30, 2026 and 188,747 shares as of March 31, 2026). Also, the shares of the Company held by the "Board Incentive Plan (BIP) Trust" are included in treasury shares that are deducted for calculation of the average number of shares outstanding during the period (cumulative from the beginning of the fiscal year) (189,984 shares for the six months ended September 30, 2026 and 197,612 shares for the six months ended September 30, 2025).

* Semi-annual financial results reports are exempt from review conducted by certified public accountants or an audit corporation.

* Proper use of earnings forecasts, and other special matters

(Caution regarding forward-looking statements)

The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and on certain assumptions deemed to be reasonable. These statements do not purport that the Company pledges to realize such statements. Actual business and other results may differ substantially due to various factors. For the suppositions that form the assumptions for earnings forecasts and cautions concerning the use thereof, please refer to "1. Overview of Operating Results, (3) Explanation of consolidated earnings forecasts and other forward-looking statements" on page 5 of the attached material.

(Means of access to contents of financial results briefing)

The Company plans to hold a financial results briefing for institutional investors and analysts on Thursday, November 19, 2026. The materials for this briefing are to be posted on the Company's website promptly after the briefing.

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1. Overview of Operating Results

(1) Overview of operating results for the period under review

During the six months under review (April 1, 2026 to September 30, 2026), the Japanese economy continued its moderate recovery due to improvements in the employment and income environment as well as consumer spending. On the other hand, rising crude oil prices and material prices caused by geopolitical risks along with chronic labor shortages in the logistics and construction industries continued. In the industrial field, demand for capital investment remained steady in the defense and shipbuilding fields, as well as the continuously strong semiconductor-related industry and others. In the housing field, the demand for products with excellent energy-saving performance and highly functional products remained firm, centered around the remodeling market. In the construction field, demand related to social infrastructure development, including disaster prevention measures such as flood control, rose.

In overseas countries, the economies of the U.S., and countries in the Southeast Asian region such as Thailand and Indonesia demonstrated underlying strength, while economic expansion was observed in India. Meanwhile, China exhibited signs of a gradual economic slowdown.

Under these circumstances, we formulated our long-term vision “YUASA vision 370,” looking ahead to the 370th anniversary of our founding in 2036, and launched our medium-term management plan “Reborn 2031,” covering a five-year period, in April 2026. In the medium-term management plan, we aim to achieve greater growth, profitability, and efficiency by strengthening the three foundations of “business foundation, human capital foundation, and management foundation” and making proactive investments.

As a result, Group consolidated net sales for the six months under review increased 12.4% from the same period of the previous year, to ¥281,818 million. In terms of profits, operating profit was ¥8,108 million (up 29.4% year on year), and ordinary profit was ¥8,373 million (up 27.8% year on year). Profit attributable to owners of parent increased 13.7% from the same period of the previous year, to ¥5,510 million.

Results by reportable segment are as follows.

<Industrial Equipment & Tools Division>

In the Industrial Equipment & Tools Division, driven by investment demand for automation and labor-saving measures aimed at addressing labor shortages and improving working environments, capital investment in the automation of in-factory logistics using collaborative robots, autonomous mobile robots (AMR), and automated guided forklifts (AGF) continued to remain robust.

Under these circumstances, we promoted solution sales centered around the consulting function “LOGI CRAFT,” which supports automation and labor-saving measures in logistics environments. Additionally, in the sales of cutting tools, in response to the supply constraints of tungsten and intermediate materials due to China’s export restrictions, the division focused on securing sales opportunities by leveraging the Company’s network. As a result, net sales were ¥41,355 million (up 13.1% year on year).

<Factory Equipment Division>

Regarding the Factory Equipment Division, in the Japanese manufacturing industry, sectors related to semiconductor manufacturing equipment, supported by the expanding demand for AI and data centers, as well as sectors related to energy such as defense, shipbuilding, and power generation turbines, drove equipment demand. As a result, demand for machine tools continued to remain firm. On the other hand, there was a recovery in some areas of the automotive-related industry, but there was a clear divergence in performance between different sectors and companies. Additionally, due to the concentration of orders and the tight supply of parts, the lead times for machine tools continued to lengthen. Overseas, there was sustained strong demand for capital investment in the aerospace industry, as well as in data centers and semiconductor-related industry. Capital investment related to carbon neutrality also remained firm.

Under these circumstances, in response to the needs for nighttime automation and transportation automation driven by labor shortages, the division strengthened its proposals for automation and labor-saving measures using robots and autonomous mobile robots (AMR). Furthermore, by proposing the use of various subsidies, including labor-saving investment subsidies, it worked to encourage capital investment. As a result, net sales amounted to ¥50,643 million (up 6.3% year on year).

<Housing, Air & Fluidic Control Systems Division>

In the Housing, Air & Fluidic Control Systems Division, the number of new housing starts increased compared to the previous year due to the rise in demand in anticipation of higher mortgage interest rates. On the other hand, construction delays due to chronic manpower shortages, resulting from workstyle reforms and aging of the workforce in the construction industry, continued to be an issue.

Under these circumstances, as initiatives aiming for carbon neutrality, such as decarbonization, accelerated and demand for energy-saving renovations increased, housing equipment continued to perform steadily. Additionally, due to the increased construction demand for data centers and large-scale redevelopment projects in urban areas, air conditioning-related equipment and piping material products demonstrated robust trends. With the mandatory implementation of heatstroke countermeasures, demand for heat protection products expanded, and the division strengthened proposals for resilience products to address natural disasters such as flooding. As a result, net sales amounted to ¥118,258 million (up 14.9% year on year).

<Building Supplies & Exterior Division>

In the Building Supplies & Exterior Division, longer construction times have become prominent due to rising material prices and personnel expenses and a decrease in work time resulting from heatstroke countermeasures. This in turn has resulted in a difficult market environment. Additionally, due to prolonged adverse weather conditions, there were delays and other impacts on the schedule of exterior construction projects. On the other hand, in response to disasters such as heavy rain, demand for disaster prevention products, including flood barriers, increased.

Under these circumstances, the division focused on solar carports, fabrication hardware aligned with the needs of building construction sites, and proposals for natural disaster prevention products to municipalities. As a result, net sales were ¥33,449 million (up 31.6% year on year).

<Urban Infrastructure Division>

In the Urban Infrastructure Division, there was a robust trend in demand primarily for the maintenance and renewal of infrastructure for national resilience, as well as for urban redevelopment projects. On the other hand, in addition to persistently high prices for machinery, materials, and energy, labor shortages, and soaring personnel expenses, there were also impacts from working hour restrictions resulting from workstyle reforms and construction delays caused by shortages of qualified skilled workers and typhoons and prolonged rainfall in some areas.

Under these circumstances, with the solving of various social issues as our main focus, we promoted the likes of labor-saving solutions and safety measures based on AI and IoT technologies, the expansion of sales of CO_2 visualization products and heatstroke countermeasures, and proposals of disaster preparedness and BCP-related products to government agencies. Further, although we strove to expand our auction businesses of used construction, agricultural machines, etc. and enhance construction machines maintenance and rental functions, net sales were ¥18,254 million (down 3.9% year on year).

<Energy Division>

In the Energy Division, despite the continued surge in crude oil prices due to the situation in the Middle East, the government’s emergency measures to mitigate drastic changes helped curb the sharp rise in retail prices. However, the external environment remained challenging.

Under these circumstances, the gas station business, which operates mainly in the Tokai region, focused on strengthening services such as car rental and car maintenance businesses in addition to high value-added car washing, automobile inspections, coatings. In addition, we made efforts to strengthen sales of marine fuel in the Keihin area, resulting in net sales of ¥9,640 million (up 7.2% year on year).

<Others>

Regarding Others, in the consumer goods business, personal consumption of seasonal home appliances such as fans declined due to adverse weather conditions. On the other hand, sales of heatstroke prevention products like cold water circulation clothing and home air conditioners increased. In the wood products business, rising procurement costs for imported wood and auxiliary materials, along with consistently high transportation and energy costs, led to a continuously difficult business environment. Under these

circumstances, the division strengthened collaboration within domestic group companies, worked on establishing a stable supply system for timber from Japan, and focused on expanding sales of high-value-added original products.

As a result, net sales were ¥10,216 million (down 0.8% year on year).

(2) Overview of financial position for the period under review

(i) Assets, liabilities and net assets

As of September 30, 2026, total assets were ¥285,255 million, a decrease of ¥18,252 million from the end of the previous fiscal year. This was primarily due to decreases in cash and deposits of ¥14,487 million and notes and accounts receivable - trade, and contract assets of ¥12,088 million despite increases in other in investments and other assets of ¥3,518 million and other in current assets of ¥2,471 million.

Total liabilities were ¥159,326 million, a decrease of ¥22,734 million from the end of the previous fiscal year. This was primarily due to decreases in electronically recorded obligations - operating of ¥19,478 million and notes and accounts payable - trade of ¥7,581 million, despite an increase in other in current liabilities of ¥3,209 million.

Total net assets increased by ¥4,482 million from the end of the previous fiscal year, to ¥125,928 million. This was primarily due to increases in retained earnings of ¥3,070 million and valuation difference on available-for-sale securities of ¥1,936 million.

As a result, the equity-to-asset ratio was 43.7% (39.5% at the end of the previous fiscal year).

(ii) Cash flows

Cash and cash equivalents (hereinafter, “cash”) as of September 30, 2026 decreased by ¥14,797 million from the end of the previous fiscal year to ¥33,688 million.

The respective cash flow positions for the six months ended September 30, 2026, and the factors thereof are as follows.

(Cash flows from operating activities)

Net cash used in operating activities was ¥10,085 million (a decrease of ¥13,004 million compared to net cash provided in the same period of the previous fiscal year). This was mainly due to the recording of a decrease in trade receivables of ¥11,898 million and profit before income taxes of ¥8,393 million, despite the recording of a decrease in trade payables of ¥27,074 million.

(Cash flows from investing activities)

Net cash used in investing activities was ¥2,121 million (down ¥3,140 million year on year). This was primarily due to the recording of purchase of investment securities of ¥686 million and purchase of intangible assets of ¥606 million.

(Cash flows from financing activities)

Net cash used in financing activities was ¥2,661 million (down ¥2,333 million year on year). This was primarily due to the recording of dividends paid of ¥2,421 million and repayments of long-term borrowings of ¥529 million, despite the recording of a net increase in short-term borrowings of ¥1,085 million.

(3) Explanation of consolidated earnings forecasts and other forward-looking statements

Regarding the forecast of cash dividends, the figures announced in the “Consolidated Financial Results for the Fiscal Year Ended March 31, 2026” dated May 8, 2026, are revised. For details, please refer to the “Notice Regarding Differences Between Forecast and Actual Results for the Second Quarter (Interim Period) of the Fiscal Year Ending March 31, 2027, and Revision of Full-Year Consolidated Earnings Forecast and Revision of Dividend Forecast (Interim Dividend)” released today.

Furthermore, the earnings forecasts were created based on information which is currently available on the day of the announcement, and the actual performance and results may differ from the forecast values and outlook.

2. Semi-annual Consolidated Financial Statements and Significant Notes Thereto

(1) Consolidated balance sheet

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	48,646	34,159
Notes and accounts receivable - trade, and contract assets	96,241	84,152
Electronically recorded monetary claims - operating	46,039	46,246
Inventories	20,220	22,305
Other	4,197	6,669
Allowance for doubtful accounts	(69)	(86)
Total current assets	215,276	193,447
Non-current assets		
Property, plant and equipment		
Land	39,903	39,740
Other, net	6,882	6,851
Total property, plant and equipment	46,786	46,591
Intangible assets		
Goodwill	1,303	1,215
Other	14,363	14,694
Total intangible assets	15,666	15,910
Investments and other assets		
Other	25,856	29,375
Allowance for doubtful accounts	(78)	(70)
Total investments and other assets	25,778	29,305
Total non-current assets	88,231	91,807
Total assets	303,507	285,255

(Millions of yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	92,466	84,885
Electronically recorded obligations - operating	56,845	37,367
Short-term borrowings	3,587	4,673
Income taxes payable	3,288	2,958
Provision for bonuses	3,539	3,672
Provision for bonuses for directors (and other officers)	88	–
Other	13,474	16,683
Total current liabilities	173,290	150,240
Non-current liabilities		
Long-term borrowings	1,210	681
Provision for share awards	310	269
Provision for share awards for directors (and other officers)	233	169
Retirement benefit liability	1,426	1,400
Other	5,590	6,565
Total non-current liabilities	8,771	9,085
Total liabilities	182,061	159,326
Net assets		
Shareholders' equity		
Share capital	20,644	20,644
Capital surplus	6,756	6,767
Retained earnings	87,324	90,395
Treasury shares	(2,902)	(3,256)
Total shareholders' equity	111,822	114,550
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	6,089	8,025
Deferred gains or losses on hedges	39	(35)
Foreign currency translation adjustment	1,973	2,052
Remeasurements of defined benefit plans	1	1
Total accumulated other comprehensive income	8,104	10,044
Share acquisition rights	108	72
Non-controlling interests	1,411	1,261
Total net assets	121,446	125,928
Total liabilities and net assets	303,507	285,255

(2) Consolidated statement of income and consolidated statement of comprehensive income

Consolidated statement of income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Net sales	250,790	281,818
Cost of sales	221,200	247,732
Gross profit	29,590	34,085
Selling, general and administrative expenses	23,323	25,977
Operating profit	6,266	8,108
Non-operating income		
Interest income	55	76
Dividend income	234	320
Other	110	165
Total non-operating income	400	562
Non-operating expenses		
Interest expenses	90	90
Share of loss of entities accounted for using equity method	14	184
Other	10	22
Total non-operating expenses	115	296
Ordinary profit	6,551	8,373
Extraordinary income		
Gain on sale of non-current assets	4	0
Gain on sale of investment securities	0	84
Total extraordinary income	4	85
Extraordinary losses		
Loss on sale of non-current assets	0	62
Loss on retirement of non-current assets	5	2
Total extraordinary losses	5	65
Profit before income taxes	6,551	8,393
Income taxes	1,676	2,836
Profit	4,874	5,557
Profit attributable to non-controlling interests	28	47
Profit attributable to owners of parent	4,846	5,510

Consolidated statement of comprehensive income

(Millions of yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026
Profit	4,874	5,557
Other comprehensive income		
Valuation difference on available-for-sale securities	2,228	1,980
Deferred gains or losses on hedges	31	(75)
Foreign currency translation adjustment	(461)	78
Remeasurements of defined benefit plans, net of tax	(5)	(0)
Total other comprehensive income	1,793	1,983
Comprehensive income	6,667	7,541
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	6,640	7,450
Comprehensive income attributable to non-controlling interests	27	91

(3) 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 income taxes	6,551	8,393
Depreciation	766	795
Amortization of goodwill	83	88
Loss (gain) on sale of non-current assets	(4)	61
Loss on retirement of non-current assets	5	2
Loss (gain) on sale of investment securities	(0)	(84)
Decrease (increase) in retirement benefit asset	(1)	3
Increase (decrease) in retirement benefit liability	2	(24)
Increase (decrease) in allowance for doubtful accounts	26	7
Increase (decrease) in provision for bonuses	(304)	132
Increase (decrease) in provision for bonuses for directors (and other officers)	(80)	(88)
Increase (decrease) in provision for share awards	(34)	(40)
Increase (decrease) in provision for share awards for directors (and other officers)	22	(63)
Interest and dividend income	(290)	(396)
Interest expenses	90	90
Decrease (increase) in trade receivables	15,121	11,898
Decrease (increase) in inventories	(254)	(2,061)
Increase (decrease) in trade payables	(15,944)	(27,074)
Decrease (increase) in long term money claims	5	73
Other, net	508	980
Subtotal	6,270	(7,306)
Interest and dividends received	291	396
Interest paid	(43)	(89)
Income taxes paid	(3,599)	(3,087)
Net cash provided by (used in) operating activities	2,918	(10,085)
Cash flows from investing activities		
Payments into time deposits	(29)	(388)
Proceeds from withdrawal of time deposits	6	87
Purchase of property, plant and equipment	(467)	(433)
Proceeds from sale of property, plant and equipment	24	94
Purchase of intangible assets	(3,854)	(606)
Purchase of investment securities	(827)	(686)
Proceeds from sale of investment securities	0	95
Loan advances	(14)	(117)
Proceeds from collection of loans receivable	–	23
Other, net	(100)	(190)
Net cash provided by (used in) investing activities	(5,262)	(2,121)

(Millions of 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	(1,570)	1,085
Repayments of long-term borrowings	(857)	(529)
Repayments of lease liabilities	(43)	(51)
Purchase of treasury shares	(1)	(514)
Proceeds from sale of treasury shares	0	0
Dividends paid	(2,506)	(2,421)
Purchase of shares of subsidiaries not resulting in change in scope of consolidation	–	(216)
Other, net	(16)	(13)
Net cash provided by (used in) financing activities	(4,994)	(2,661)
Effect of exchange rate change on cash and cash equivalents	(268)	71
Net increase (decrease) in cash and cash equivalents	(7,607)	(14,797)
Cash and cash equivalents at beginning of period	43,709	48,485
Increase in cash and cash equivalents resulting from inclusion of subsidiaries in consolidation	458	–
Cash and cash equivalents at end of period	36,561	33,688

(4) Notes to semi-annual consolidated financial statements

Notes on going concern assumption

No item to report.

Notes on significant changes in the amount of shareholders' equity

No item to report.

Business combinations

(Finalization of provisional accounting treatment pertaining to business combination)

The provisional accounting treatment applied during the six months ended September 30, 2025 to the business combination with LINE-UP CO., LTD. on February 28, 2025 (deemed acquisition date: March 31, 2025) was finalized at the end of the fiscal year ended March 31, 2026.

The comparative information presented in the semi-annual consolidated financial statements for the six months ended September 30, 2026, reflects significant revisions to amounts initially allocated to acquisition cost accompanying finalization of provisional accounting treatment.

As a result, selling, general and administrative expenses decreased by ¥7 million, thereby resulting in operating profit, ordinary profit, and profit before income taxes each increasing by ¥7 million in the semi-annual consolidated statement of income for the six months ended September 30, 2025. In addition, income taxes - deferred decreased by ¥14 million, thereby resulting in profit and profit attributable to owners of parent each increasing by ¥22 million.

Additionally, as for cash flows from operating activities in the semi-annual consolidated statement of cash flows for the six months ended September 30, 2025, profit before income taxes increased by ¥7 million and depreciation increased by ¥46 million, while amortization of goodwill decreased by ¥53 million.

Goodwill is amortized over a period of 10 years, and the customer-related assets recorded under intangible assets other than goodwill are amortized over a period of 17 years.

Notes on segment information, etc.

Segment information

In relation to the section (Finalization of provisional accounting treatment pertaining to business combination) under (Business combinations), the segment information for the six months ended September 30, 2025 has been revised to reflect these adjustments.

I. Six months ended September 30, 2025 (from April 1, 2025 to September 30, 2025)

1. Information on the amount of net sales and profit/loss for each reportable segment

(Millions of yen)

	Reportable segments							Others (Note 1)	Total	Adjustment (Note 2)	Amount recorded in the semi-annual consolidated statement of income (Note 3)
	Industrial Equipment & Tools	Factory Equipment	Housing, Air & Fluidic Control Systems	Building Supplies & Exterior	Urban Infra-structure	Energy	Total				
Net sales											
Sales to external customers	36,565	47,640	102,905	25,408	18,985	8,990	240,495	10,295	250,790	–	250,790
Intersegment sales or transfers	7,447	1,984	5,669	2,780	2,916	21	20,820	350	21,171	(21,171)	–
Total	44,013	49,624	108,575	28,188	21,902	9,011	261,315	10,646	271,961	(21,171)	250,790
Segment profit	1,110	1,460	4,236	811	760	65	8,446	130	8,576	(2,309)	6,266

Notes:
1. The classification “Others” is a segment of business not included in the reportable segments and includes businesses selling lifestyle-related products and wood products.
2. The adjustment of the segment profit of negative ¥2,309 million represents mainly costs related to the administration division of the Company that has not been attributed to a reportable segment.
3. Segment profit is adjusted to operating profit as recorded on the semi-annual consolidated statement of income.

2. Information about impairment loss on non-current assets, goodwill, etc. for each reportable segment

No item to report.

II. Six months ended September 30, 2026 (from April 1, 2026 to September 30, 2026)

1. Information on the amount of net sales and profit/loss for each reportable segment

(Millions of yen)

	Reportable segments							Others (Note 1)	Total	Adjustment (Note 2)	Amount recorded in the semi-annual consolidated statement of income (Note 3)
	Industrial Equipment & Tools	Factory Equipment	Housing, Air & Fluidic Control Systems	Building Supplies & Exterior	Urban Infra-structure	Energy	Total				
Net sales											
Sales to external customers	41,355	50,643	118,258	33,449	18,254	9,640	271,602	10,216	281,818	–	281,818
Intersegment sales or transfers	8,232	2,369	5,778	3,223	3,255	39	22,899	216	23,116	(23,116)	–
Total	49,587	53,013	124,037	36,672	21,509	9,679	294,501	10,432	304,934	(23,116)	281,818
Segment profit (loss)	1,732	1,696	5,739	926	682	86	10,863	(9)	10,854	(2,746)	8,108

Notes:
1. The classification “Others” is a segment of business not included in the reportable segments and includes businesses selling lifestyle-related products and wood products.
2. The adjustment of the segment profit (loss) of negative ¥2,746 million represents mainly costs related to the administration division of the Company that has not been attributed to a reportable segment.
3. Segment profit (loss) is adjusted to operating profit as recorded on the semi-annual consolidated statement of income.

2. Information about impairment loss on non-current assets, goodwill, etc. for each reportable segment

No item to report.

3. Matters related to changes in reportable segments, etc.

   The names of the reportable segments have been changed from the six months ended September 30, 2026. The segment name that was previously shown as “Machine Tools” has been changed to “Factory Equipment,” and the segment name that was previously shown as “Construction Machines” has been changed to “Urban Infrastructure.”

   The change is a change in the names of reportable segments only and has no impact on the segment information. The segment information for the six months ended September 30, 2025 is also presented under the new name.