October 29, 2026

FY2026 2nd Quarter (Semi-annual) Consolidated Financial Results〔IFRS〕
(April 1, 2026 through September 30, 2026)

(English translation extracted from the original Japanese document)

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Scheduled date to file semi－annual securities report: November 12, 2026
Scheduled Date to commence dividend payments: November 25, 2026
Preparation of supplementary material on Semi－annual Financial Results: Yes
Holding of Semi－annual financial results briefing: Yes (For analysts and professional investors)

(Note: All amounts less than one million yen are rounded off)

1. Consolidated Financial Results for the 2nd Quarter of FY2026 (April 1, 2026 to September 30, 2026)

(1) Consolidated Operating Results (cumulative)

(Percentage of change from previous year)

	Revenue		Operating Profit		Profit before Tax		Profit		Profit Attributable to Owners of Parent		Total Comprehensive Income	
	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%	Million Yen	%
FY2026 Q2	148,770	0.4	9,877	(8.6)	8,918	(12.6)	5,848	(18.0)	4,821	(23.2)	4,563	(48.6)
FY2025 Q2	148,149	(3.7)	10,812	(4.6)	10,206	4.3	7,136	5.9	6,276	(0.4)	8,878	52.5

	Basic Earnings per Share	Diluted Earnings per Share
	Yen	Yen
FY2026 Q2	133.39	133.39
FY2025 Q2	171.71	171.71

(2) Consolidated Financial Position

	Total Assets	Total Equity	Equity Attributable to Owners of Parent	Ratio for Equity Attributable to Owners of Parent
	Million Yen	Million Yen	Million Yen	%
FY2026 Q2	329,803	199,971	187,073	56.7
FY2025	320,103	208,272	192,711	60.2

2. Dividends

	Annual Dividends per Share				
	1st Quarter	2nd Quarter	3rd Quarter	Fiscal Year－end	Total
	Yen	Yen	Yen	Yen	Yen
FY2025	－	150.00	－	150.00	300.00
FY2026	－	175.00			
FY2026 (Forecast)			－	175.00	350.00

(Note) Revisions of dividend forecast from the most recently announced figures: None

3. FY2026 Consolidated Financial Forecast (April 1, 2026 to March 31, 2027)

(Percentage of change from previous year)

	Revenue		Operating Profit		Income before Income Taxes		Profit Attributable to Owners of Parent		Basic Earnings Per Share
	millions of yen	%	millions of yen	%	millions of yen	%	millions of yen	%	yen
FY2026	305,000	0.4	24,500	10.2	23,000	(2.7)	14,000	2.3	391.72

(Note) Revisions to the consolidated financial forecasts most recently announced: None

Note: This document has been translated from the Japanese original for reference purposes only. In the event of any discrepancy between this translated document and the Japanese original, the original shall prevail.

※ General Notes

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

(2) Changes in Accounting Policies, Accounting Estimates

① Changes in accounting policies required by IFRS : None

② Changes in accounting policies except ① : None

③ Changes in accounting estimates : None

(Note) For the details, refer to attachment p.11 “2. Semi－annual Consolidated Financial Statements and Principal Notes (5) Notes on Semi－annual Consolidated Financial Statements”

(3) Number of Outstanding Shares (Ordinary shares)

①Number of shares outstanding at the end of period (including treasury shares)	FY2026 Q2	48,593,736 shares	FY2025 Q4	48,593,736 shares
②Number of treasury shares at the end of period	FY2026 Q2	12,946,040 shares	FY2025 Q4	12,054,346 shares
③Average number of ordinary shares outstanding during the period	FY2026 Q2	36,143,432 shares	FY2025 Q2	36,550,362 shares

(Note) The shares held within the ESOP trust accounts (FY2026 Q2: 53,800 shares, FY2025 Q4: 59,400 shares) are included in the number of Treasury Shares at the end of period. Furthermore, the shares held within the ESOP trust accounts are included in Treasury Shares that are deducted in the calculation of the average number of shares for the period. (FY2026 Q2 : 57,000 shares, FY2025 Q2 : 66,657 shares)

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

※ Regarding the appropriate use of Financial forecasts and other information

The above forecast is based on the information available, or the assumptions which the company thinks reasonable as of the release of this report. Actual results might be different from the above estimates due to subsequent changes in circumstances.

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1. Qualitative Information on Semi－annual Financial Results

(1) Explanation of Operating Results

In the second quarter of the current consolidated cumulative period, the revenue slightly increased due to the impact of foreign exchange conversion resulting from the depreciation of the yen compared with the same period of the previous fiscal year, the pass-through of increased costs to selling prices, and increased sales of new business products in Japan and motorcycle products in Asia, despite a decrease in orders in the AT business segment (Automatic Automotive Drivetrain related business). In terms of profits, Operating profit decreased due to an increase in R&D expenses related to new businesses and an increase in unrealized profit resulting from inventory build-up for aftermarket products at overseas sales bases to expand sales in the replacement parts market. Profit before tax and Profit attributable to Owners of the parent both decreased compared to the previous interim consolidated accounting period, due to a share of loss of investments accounted for using the equity method and an increase in Finance costs including foreign exchange losses, despite an increase in Finance income including investment income.
The results for the second quarter of the current consolidated cumulative period were, Revenue ¥ 148.8 billion (increased by 0.4% from the same period of the previous fiscal year), Operating profit ¥ 9.9 billion (decreased by 8.6% from the same period of the previous fiscal year), Profit before tax ¥ 8.9 billion (decreased by 12.6% from the same period of the previous fiscal year), Profit attributable to Owners of the parent was ¥4.8 billion (decreased by 23.2% from the same period of the previous fiscal year).

<Segment Information>

The summary by type of reportable segment is as follows.

[MT (Manual Automotive Drivetrain related business)]
Revenue was ¥38.8 billion (increased by 6.3% from the same period of the previous fiscal year). Segment profit was ¥6.0 billion (increased by 2.3% from the same period of the previous fiscal year) due to higher revenue in the Oceania and ASEAN regions, despite an increase in unrealized profit resulting from inventory build-up aimed at expanding sales of aftermarket products at overseas sales bases.

[AT (Automatic Automotive Drivetrain related business)]
Revenue was ¥86.9 billion (decreased by 5.7% from the same period of the previous fiscal year). This was mainly due to a decrease in orders in China. The segment profit was ¥6.8 billion (increased by 12.3% from the same period of the previous fiscal year), despite a decrease in revenue, due to passing on increased costs to selling prices.

[TS (Industrial machine Drivetrain operations)]
Revenue was ¥6.3 billion (decreased by 2.5% from the same period of the previous fiscal year). Segment profit was ¥1.0 billion (increased by 33.1% from the same period of the previous fiscal year), due to changes in the sales mix and other factors, despite a decrease in revenue.

[Others]
Revenue was ¥16.8 billion (increased by 28.8% from the same period of the previous fiscal year). Segment loss was ¥3.1 billion (¥0.5 billion Segment loss in the same period of the previous fiscal year), due to an increase in R&D expenses related to new businesses, despite an increase in revenue from motorcycle clutches in the India-ASEAN region.

<Location Information>

The summary by location is as follows.

[Japan]
Revenue was ¥60.7 billion (increased by 2.8% from the same period of the previous fiscal year). Operating Profit was ¥5.1 billion (increased by 62.2% from the same period of the previous fiscal year), due to efforts to pass on increased costs to selling prices, despite an increase in R&D expenses related to new businesses.

[Americas]
Revenue was ¥25.1 billion (increased by 8.8% from the same period of the previous fiscal year). This was due to the impact of foreign exchange conversion resulting from the depreciation of the yen, as well as an increase in revenue of AT business segment in Mexico and the United States. Operating loss was ¥17 million (¥23 million Operating profit in the same period of the previous fiscal year) due to an increase in R&D expenses related to new businesses, despite an increase in revenue.

[Asia and Oceania]
Revenue was ¥56.5 billion (decreased by 6.0% from the same period of the previous fiscal year). This was due to a decrease in revenue in the AT business segment in China, despite an increase in revenue from motorcycle products in the India-ASEAN region. Operating profit was ¥5.9 billion (decreased by 14.4% from the same period of the previous fiscal year) due to a decrease in revenue.

[Others]
Revenue was ¥6.4 billion (increased by 9.5% from the same period of the previous fiscal year). Operating loss was ¥0.7 billion (¥0.4 billion Operating profit in the same period of the previous fiscal year), due to an increase in R&D expenses related to new businesses, despite an increase in revenue.

(2) Explanation of Financial Position

In terms of the assets at the end of this second quarter consolidated accounting period, the total assets were ¥329.8 billion (¥320.1 billion at the end of the previous consolidated fiscal year), increased by ¥9.7 billion (3.0%) from the end of the previous fiscal year. The main factors are ¥8.5 billion increase in Other financial assets, ¥3.9 billion increase in Cash and cash equivalents, ¥2.8 billion increase in Investments in Equity Instruments, ¥1.1 billion increase in Inventories, ¥4.1 billion decrease in Trade and other receivables and ¥3.5 billion decrease in Property, plant and equipment.
Total liabilities were ¥129.8 billion (¥111.8 billion at the end of the previous consolidated fiscal year), increased by ¥18.0 billion (16.1%) from the end of the previous fiscal year. The main factors are ¥17.7 billion increase in Bonds and borrowings.
Total equity was ¥200.0 billion (¥208.3 billion at the end of the previous consolidated fiscal year), decreased by ¥8.3 billion (4.0%) from the end of the previous fiscal year. The primary details are as follows: ¥5.3 billion decrease in equity due to the acquisition of treasury shares, ¥1.3 billion increase in Capital surplus, ¥1.0 billion decrease in Other components of equity, ¥0.7 billion decrease in Retained earnings (¥4.8 billion increase due to the Profit attributable to owners of the parent, and ¥5.5 billion decrease due to the Appropriation of surplus (dividend)) and ¥2.7 billion decrease in Non－controlling interests.

(3) Explanation of Forecast of Consolidated Financial Results and Other Forward－Looking Information

There is no change in the consolidated financial forecast for the fiscal year ending March 31, 2027, which was announced on April 27, 2026.

2. Semi－annual Consolidated Financial Statements and Principal Notes

(1) Semi－annual Consolidated Statement of Financial Position

	As of March 31, 2026	As of September 30, 2026
	Millions of yen	Millions of yen
Assets		
Current assets		
Cash and cash equivalents	74,473	78,324
Trade and other receivables	52,778	48,629
Other financial assets	6,514	15,020
Inventories	40,984	42,099
Other current assets	4,394	4,787
Total current assets	179,144	188,860
Non－current assets		
Property, plant and equipment	106,476	103,010
Goodwill and intangible assets	8,906	9,330
Investments accounted for using equity method	4,175	3,339
Investments in Equity Instruments	4,965	7,777
Other financial assets	593	568
Deferred tax assets	13,598	14,724
Retirement benefit asset	1,580	1,603
Other non－current assets	665	593
Total non－current assets	140,959	140,944
Total assets	320,103	329,803

	As of March 31, 2026	As of September 30, 2026
	Millions of yen	Millions of yen
Liabilities and equity		
Liabilities		
Current liabilities		
Bonds and borrowings	23,101	12,578
Trade and other payables	35,271	35,679
Other financial liabilities	795	900
Income taxes payable	2,547	2,645
Employee benefits accruals	2,760	2,829
Provisions	1,868	1,870
Other current liabilities	2,528	2,256
Total current liabilities	68,870	58,757
Non－current liabilities		
Bonds and borrowings	31,457	59,661
Other financial liabilities	1,951	1,882
Retirement benefit liability	6,816	6,883
Deferred tax liabilities	22	6
Other non－current liabilities	2,715	2,643
Total non－current liabilities	42,961	71,075
Total liabilities	111,830	129,832
Equity		
Share capital	8,284	8,284
Capital surplus	6,428	7,777
Treasury shares	(44,200)	(49,541)
Other components of equity	24,191	23,204
Retained earnings	198,008	197,349
Total equity attributable to owners of parent	192,711	187,073
Non－controlling interests	15,561	12,898
Total equity	208,272	199,971
Total liabilities and equity	320,103	329,803

(2) Semi－annual Consolidated Statement of Income and Consolidated Statement of Comprehensive Income (Semi－annual Consolidated Statement of Income)

	FY2025 2nd Quarter (April 1, 2025 through September 30, 2025)	FY2026 2nd Quarter (April 1, 2026 through September 30, 2026)
	Millions of yen	Millions of yen
Revenue	148,149	148,770
Cost of sales	118,945	117,513
Gross profit	29,204	31,258
Selling, general and administrative expenses	18,660	22,102
Other income	471	907
Other expenses	202	186
Operating profit	10,812	9,877
Finance income	261	1,005
Finance costs	935	1,212
Share of profit (loss) of investments accounted for using equity method	67	(752)
Profit before tax	10,206	8,918
Income tax expense	3,070	3,070
Profit	7,136	5,848
Profit attributable to		
Owners of parent	6,276	4,821
Non－controlling interests	860	1,027
Profit	7,136	5,848
Earnings per share		
Basic and diluted earnings per share	171.71	133.39

(Semi－annual Consolidated Statement of Comprehensive Income)

	FY2025 2nd Quarter (April 1, 2025 through September 30, 2025)	FY2026 2nd Quarter (April 1, 2026 through September 30, 2026)
	Millions of yen	Millions of yen
Profit	7,136	5,848
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	100	(0)
Total of items that will not be reclassified to profit or loss	100	(0)
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	1,649	(1,371)
Share of other comprehensive income of investments accounted for using equity method	(7)	86
Total of items that may be reclassified to profit or loss	1,642	(1,285)
Total other comprehensive income	1,743	(1,285)
Comprehensive income	8,878	4,563
Comprehensive income attributable to		
Owners of parent	7,562	3,834
Non－controlling interests	1,316	729
Comprehensive income	8,878	4,563

(3) Semi－annual Consolidated Statement of Changes in Equity

Previous second quarter consolidated cumulative period
(April 1, 2025 through September 30, 2025)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	Total
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2025	8,284	4,184	(43,777)	19,079	(1,448)	17,631
Profit for the period	—	—	—	—	—	—
Other comprehensive income	—	—	—	1,186	100	1,286
Comprehensive income	—	—	—	1,186	100	1,286
Purchase of treasury shares	—	(302)	(491)	—	—	—
Disposal of treasury shares	—	—	—	—	—	—
Dividends of surplus	—	—	—	—	—	—
Share－based remuneration transactions	—	1,335	108	—	—	—
Changes in ownership interest in subsidiaries	—	—	—	—	—	—
Obtaining of control of subsidiaries	—	—	—	—	—	—
Liquidation of consolidated subsidiaries	—	—	—	—	—	—
Transfer to retained earnings	—	—	—	—	—	—
Total transactions with owners	—	1,033	(382)	—	—	—
Total changes in equity	—	1,033	(382)	1,186	100	1,286
Balance as of September 30, 2025	8,284	5,217	(44,159)	20,265	(1,347)	18,918

	Equity attributable to owners of parent		Non－controlling interests	Total
	Retained earnings	Total		
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2025	194,155	180,478	13,790	194,268
Profit for the period	6,276	6,276	860	7,136
Other comprehensive income	—	1,286	456	1,743
Comprehensive income	6,276	7,562	1,316	8,878
Purchase of treasury shares	—	(793)	—	(793)
Disposal of treasury shares	—	—	—	—
Dividends of surplus	(5,495)	(5,495)	(1,937)	(7,432)
Share－based remuneration transactions	—	1,443	—	1,443
Changes in ownership interest in subsidiaries	—	—	—	—
Obtaining of control of subsidiaries	—	—	8	8
Liquidation of consolidated subsidiaries	—	—	(28)	(28)
Transfer to retained earnings	—	—	—	—
Total transactions with owners	(5,495)	(4,844)	(1,957)	(6,801)
Total changes in equity	781	2,718	(641)	2,077
Balance as of September 30, 2025	194,937	183,196	13,149	196,345

Current second quarter consolidated cumulative period
(April 1, 2026 through September 30, 2026)

	Equity attributable to owners of parent					
				Other components of equity		
	Share capital	Capital surplus	Treasury shares	Exchange differences on translation of foreign operations	Net change in fair value of equity instruments designated as measured at fair value through other comprehensive income	Total
	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2026	8,284	6,428	(44,200)	26,800	(2,609)	24,191
Profit for the period	—	—	—	—	—	—
Other comprehensive income	—	—	—	(986)	(0)	(987)
Comprehensive income	—	—	—	(986)	(0)	(987)
Purchase of treasury shares	—	(13)	(5,333)	—	—	—
Disposal of treasury shares	—	13	21	—	—	—
Dividends of surplus	—	—	—	—	—	—
Share－based remuneration transactions	—	1,363	(28)	—	—	—
Changes in ownership interest in subsidiaries	—	(14)	—	—	—	—
Obtaining of control of subsidiaries	—	—	—	—	—	—
Liquidation of consolidated subsidiaries	—	—	—	—	—	—
Transfer to retained earnings	—	—	—	—	—	—
Total transactions with owners	—	1,349	(5,340)	—	—	—
Total changes in equity	—	1,349	(5,340)	(986)	(0)	(987)
Balance as of September 30, 2026	8,284	7,777	(49,541)	25,813	(2,609)	23,204

	Equity attributable to owners of parent		Non－controlling interests	Total
	Retained earnings	Total		
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
Balance as of April 1, 2026	198,008	192,711	15,561	208,272
Profit for the period	4,821	4,821	1,027	5,848
Other comprehensive income	—	(987)	(298)	(1,285)
Comprehensive income	4,821	3,834	729	4,563
Purchase of treasury shares	—	(5,346)	—	(5,346)
Disposal of treasury shares	—	34	—	34
Dividends of surplus	(5,481)	(5,481)	(3,398)	(8,879)
Share－based remuneration transactions	—	1,335	—	1,335
Changes in ownership interest in subsidiaries	—	(14)	14	—
Obtaining of control of subsidiaries	—	—	(8)	(8)
Liquidation of consolidated subsidiaries	—	—	—	—
Transfer to retained earnings	—	—	—	—
Total transactions with owners	(5,481)	(9,472)	(3,392)	(12,864)
Total changes in equity	(660)	(5,638)	(2,663)	(8,301)
Balance as of September 30, 2026	197,349	187,073	12,898	199,971

(4) Semi－annual Consolidated Statement of Cash Flows

	FY2025 2nd Quarter (April 1, 2025 through September 30, 2025)	FY2026 2nd Quarter (April 1, 2026 through September 30, 2026)
	Millions of yen	Millions of yen
Cash flows from operating activities		
Profit before tax	10,206	8,918
Depreciation and amortization	6,665	7,146
Interest and dividend income	(256)	(387)
Interest expenses	395	607
Share of loss (profit) of investments accounted for using equity method	(67)	752
Foreign exchange loss (gain)	12	18
Decrease (increase) in inventories	1,247	(1,513)
Decrease (increase) in trade and other receivables	298	3,795
Increase (decrease) in trade and other payables	833	879
Share－based payment expenses	1,399	1,335
Other	(298)	(611)
Subtotal	20,433	20,938
Interest and dividends received	292	411
Interest paid	(382)	(600)
Income taxes paid	(1,825)	(4,009)
Net cash provided by (used in) operating activities	18,518	16,740
Cash flows from investing activities		
Payments into time deposits	(3,651)	(10,649)
Proceeds from withdrawal of time deposits	1,933	4,353
Purchase of property, plant and equipment	(3,420)	(3,249)
Proceeds from sale of property, plant and equipment	53	78
Purchase of intangible assets	(576)	(551)
Purchase of investment securities	(613)	(2,424)
Purchase of shares of subsidiaries resulting in change in scope of consolidation	(212)	－
Proceeds from purchase of shares of subsidiaries resulting in change in scope of consolidation	－	145
Purchases of debt instruments	－	(1,600)
Other	18	2
Net cash provided by (used in) investing activities	(6,469)	(13,895)
Cash flows from financing activities		
Proceeds from short－term borrowings	2,009	3,744
Repayments of short－term borrowings	(2,028)	(4,377)
Proceeds from long－term borrowings	－	80
Repayments of long－term borrowings	(1,591)	(10,221)
Proceeds from issuance of bonds	－	28,400
Purchase of treasury shares	(926)	(6,000)
Dividends paid	(5,503)	(5,487)
Dividends paid to non-controlling interests	(1,937)	(3,398)
Other	(367)	(170)
Net cash provided by (used in) financing activities	(10,344)	2,571
Effect of exchange rate changes on cash and cash equivalents	611	(1,564)
Net increase (decrease) in cash and cash equivalents	2,315	3,851
Cash and cash equivalents at beginning of period	68,160	74,473
Cash and cash equivalents at end of period	70,476	78,324

(5) Notes on Semi－annual Consolidated Financial Statements

(Notes for Going Concern)

Not applicable

(Change in Accounting Policy)

Not applicable

(Change in Accounting Estimate)

Not applicable

(Segment Information)

(1) Overview of Reportable Segments

The reportable segments are components of business activities for which discrete financial information is available, and such information is regularly reviewed by the Company's Board of Directors to make decisions about the allocation of resources and assess its performance.

The Company and its consolidated subsidiaries are mainly engaged in the manufacture and sale of automotive parts. From the aspects of function, technological specification and productive structure, the product lines of the Company are classified roughly into 3 groups, "Manual Transmission Parts", "Automatic Transmission Parts" and "Industrial machine Drivetrain Parts". The Company, in cooperation with its consolidated subsidiaries, designs business strategy and conducts business for these 3 product lines inside Japan and overseas. Accordingly, the reportable segments of the Company are composed of 3 segments, "MT (Manual Automotive Drivetrain related business)" which manufactures and sells Manual Transmission Parts, "AT (Automatic Automotive Drivetrain related business)" which manufactures and sells Automatic Transmission Parts and "TS (Industrial machine Drivetrain operations)" which manufactures and sells parts for construction machinery and industrial vehicles.

(2) Information on Revenue, Profit and Loss by Segment and The Amount of Other Important Items

Previous second quarter consolidated cumulative period (April 1, 2025 to September 30, 2025)

(Million Yen)

	Reportable Segment				Other (Note 1)	Adjustments (Note 4)	Consolidated
	MT	AT	TS	Total			
Revenue							
External Customers	36,501	92,158	6,444	135,103	13,046	－	148,149
Intersegments (Note 2)	107	189	18	315	2,709	(3,023)	－
Total	36,608	92,347	6,462	135,418	15,755	(3,023)	148,149
Segment Profit(Loss) (Note 3)	5,879	6,073	726	12,678	(506)	(1,360)	10,812
Finance Income							261
Finance Costs							935
Share of profit of investments accounted for using equity method							67
Profit before Tax							10,206

(Note) 1. Others include businesses which are not part of any of the reportable segments, and contain clutches for motorcycle operation, transport operation, etc.

2. Amount of intersegment transactions is based on market price.

3. Segment profit (loss) is based on operating profit on Semi－annual consolidated income statement.

4. Elimination of intersegment transactions and corporate expenses are included in adjustments.

Current second quarter consolidated cumulative period (April 1, 2026 to September 30, 2026)

(Million Yen)

	Reportable Segment				Other (Note 1)	Adjustments (Note 4)	Consolidated
	MT	AT	TS	Total			
Revenue							
External Customers	38,800	86,887	6,285	131,972	16,798	—	148,770
Intersegments (Note 2)	140	226	22	388	2,707	(3,095)	—
Total	38,940	87,112	6,308	132,360	19,505	(3,095)	148,770
Segment Profit(Loss) (Note 3)	6,015	6,819	966	13,800	(3,066)	(857)	9,877
Finance Income							1,005
Finance Costs							1,212
Share of loss of investments accounted for using equity method							(752)
Profit before Tax							8,918

(Note) 1. Others include businesses which are not part of any of the reportable segments, and contain clutches for motorcycle operation, transport operation, etc.

2. Amount of intersegment transactions is based on market price.

3. Segment profit (loss) is based on operating profit on Semi－annual consolidated income statement.

4. Elimination of intersegment transactions and corporate expenses are included in adjustments.