

Note: This document has been translated from a part of 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.

May 9, 2025

Consolidated Financial Results for the Fiscal Year Ended March 31, 2025 (Under IFRS)



Company name: Sumitomo Riko Company Limited
 Listing: Tokyo Stock Exchange / Nagoya Stock Exchange
 Securities code: 5191
 URL: <https://www.sumitomoriko.co.jp/english/>
 Representative: Kazushi Shimizu, President and Chief Executive Officer
 Inquiries: Toshiya Inosaka, General Manager of Accounting Department
 Telephone: +81-52-571-0200
 Scheduled date of ordinary general meeting of shareholders: June 19, 2025
 Scheduled date to commence dividend payments: June 20, 2025
 Scheduled date to file annual securities report: June 20, 2025
 Preparation of supplementary material on financial results: Yes
 Holding of financial results briefing: Yes (for analysts)

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

1. Consolidated financial results for the fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(1) Consolidated operating results

(Percentages indicate year-on-year changes.)

| Fiscal year ended | Net sales | | Business profit* | | Operating profit | | Profit before tax | |
|-------------------|-----------------|------|------------------|-------|------------------|-------|-------------------|-------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| March 31, 2025 | 633,331 | 2.9 | 43,396 | 17.2 | 41,573 | 22.4 | 38,633 | 25.4 |
| March 31, 2024 | 615,449 | 13.8 | 37,033 | 107.2 | 33,977 | 105.2 | 30,805 | 106.6 |

Note: Comprehensive income

For the fiscal year ended March 31, 2025: ¥27,574 million [(23.3)%]

For the fiscal year ended March 31, 2024: ¥35,964 million [158.5%]

* Business profit is calculated by subtracting cost of sales and selling, general and administrative expenses from net sales, and including share of profit (loss) of investments accounted for using equity method.

| Fiscal year ended | Profit | | Profit attributable to owners of parent | | Basic earnings per share | Diluted earnings per share |
|-------------------|-----------------|-------|---|-------|--------------------------|----------------------------|
| | Millions of yen | % | Millions of yen | % | Yen | Yen |
| March 31, 2025 | 30,153 | 35.6 | 27,419 | 47.1 | 264.09 | — |
| March 31, 2024 | 22,230 | 155.8 | 18,641 | 178.9 | 179.54 | — |

| Fiscal year ended | Ratio of profit to equity attributable to owners of parent | Ratio of business profit to sales | Ratio of operating profit to sales |
|-------------------|--|-----------------------------------|------------------------------------|
| | % | % | % |
| March 31, 2025 | 13.3 | 6.9 | 6.6 |
| March 31, 2024 | 10.3 | 6.0 | 5.5 |

Reference: Share of profit (loss) of investments accounted for using equity method

For the fiscal year ended March 31, 2025: ¥736 million

For the fiscal year ended March 31, 2024: ¥444 million

(2) Consolidated financial position

| | Total assets | Total equity | Equity attributable to owners of parent | Ratio of equity attributable to owners of parent to total assets | Equity attributable to owners of parent per share |
|----------------|-----------------|-----------------|---|--|---|
| As of | Millions of yen | Millions of yen | Millions of yen | % | Yen |
| March 31, 2025 | 450,432 | 242,809 | 214,767 | 47.7 | 2,068.57 |
| March 31, 2024 | 441,764 | 222,457 | 196,364 | 44.4 | 1,891.30 |

(3) Consolidated cash flows

| | Cash flows from operating activities | Cash flows from investing activities | Cash flows from financing activities | Cash and cash equivalents at end of period |
|-------------------|--------------------------------------|--------------------------------------|--------------------------------------|--|
| Fiscal year ended | Millions of yen | Millions of yen | Millions of yen | Millions of yen |
| March 31, 2025 | 66,051 | (31,777) | (23,639) | 55,015 |
| March 31, 2024 | 68,547 | (24,145) | (32,407) | 42,008 |

Note: Free cash flows, calculated by subtracting cash flows from investing activities from cash flows from operating activities, are as follows.

For the fiscal year ended March 31, 2025: ¥34,274 million

For the fiscal year ended March 31, 2024: ¥44,402 million

2. Cash dividends

| | Annual dividends per share | | | | | Total cash dividends (Total) | Payout ratio (Consolidated) | Ratio of dividends to equity attributable to owners of parent (Consolidated) |
|--|----------------------------|--------------------|-------------------|-----------------|-------|------------------------------|-----------------------------|--|
| | First quarter-end | Second quarter-end | Third quarter-end | Fiscal year-end | Total | | | |
| | Yen | Yen | Yen | Yen | Yen | Millions of yen | % | % |
| Fiscal year ended March 31, 2024 | – | 8.00 | – | 28.00 | 36.00 | 3,738 | 20.1 | 2.1 |
| Fiscal year ended March 31, 2025 | – | 24.00 | – | 42.00 | 66.00 | 6,852 | 25.0 | 3.3 |
| Fiscal year ending March 31, 2026 (Forecast) | – | 11.00 | – | 46.00 | 57.00 | | 30.3 | |

3. Consolidated financial result forecasts for the fiscal year ending March 31, 2026 (from April 1, 2025 to March 31, 2026)

(Percentages indicate year-on-year changes.)

| | Net sales | | Business profit | | Operating profit | | Profit before tax | |
|------------|-----------------|-------|-----------------|--------|------------------|--------|-------------------|--------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| First half | 300,000 | (3.0) | 11,000 | (36.5) | 10,900 | (37.3) | 9,300 | (40.8) |
| Full year | 620,000 | (2.1) | 39,000 | (10.1) | 37,400 | (10.0) | 34,000 | (12.0) |

| | Profit | | Profit attributable to owners of parent | | Basic earnings per share |
|------------|-----------------|--------|---|--------|--------------------------|
| | Millions of yen | % | Millions of yen | % | Yen |
| First half | 5,100 | (55.2) | 4,000 | (60.1) | 38.53 |
| Full year | 21,800 | (27.7) | 19,500 | (28.9) | 187.82 |

Notes

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

Newly included: –

Excluded: –

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

(i) Changes in accounting policies required by IFRS: None

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

(iii) Changes in accounting estimates: None

(3) Number of issued shares (ordinary shares)

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

| | |
|----------------------|--------------------|
| As of March 31, 2025 | 104,042,806 shares |
| As of March 31, 2024 | 104,042,806 shares |

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

| | |
|----------------------|----------------|
| As of March 31, 2025 | 218,531 shares |
| As of March 31, 2024 | 218,161 shares |

(iii) Average number of shares outstanding during the period

| | |
|----------------------------------|--------------------|
| Fiscal year ended March 31, 2025 | 103,824,491 shares |
| Fiscal year ended March 31, 2024 | 103,824,894 shares |

[Reference] Overview of non-consolidated financial results

1. Non-consolidated financial results for the fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(1) Non-consolidated operating results

(Percentages indicate year-on-year changes.)

| Fiscal year ended | Net sales | | Operating profit | | Ordinary profit | | Profit | |
|-------------------|-----------------|------|------------------|-------|-----------------|-------|-----------------|-------|
| | Millions of yen | % | Millions of yen | % | Millions of yen | % | Millions of yen | % |
| March 31, 2025 | 213,066 | 5.8 | 9,838 | 16.1 | 28,504 | 104.6 | 14,658 | 115.7 |
| March 31, 2024 | 201,298 | 13.9 | 8,477 | 220.1 | 13,935 | 54.5 | 6,796 | 271.2 |

| Fiscal year ended | Basic earnings per share | Diluted earnings per share |
|-------------------|--------------------------|----------------------------|
| | Yen | Yen |
| March 31, 2025 | 141.18 | – |
| March 31, 2024 | 65.45 | – |

(2) Non-consolidated financial position

| As of | Total assets | Net assets | Equity-to-asset ratio | Net assets per share |
|----------------|-----------------|-----------------|-----------------------|----------------------|
| | Millions of yen | Millions of yen | % | Yen |
| March 31, 2025 | 283,761 | 103,488 | 36.5 | 996.76 |
| March 31, 2024 | 278,386 | 94,235 | 33.9 | 907.64 |

Reference: Equity

As of March 31, 2025: ¥103,488 million

As of March 31, 2024: ¥94,235 million

<The reason of difference from previous fiscal year >

As a result of having received 13,179 million yen from two Chinese consolidated subsidiaries as dividend during current fiscal year, the ordinary profit increased.

* Financial results reports are exempt from audit conducted by certified public accountants or an audit firm.

* Proper use of earnings forecasts and other special matters

The earnings forecasts are based on information available as of the date of publication of this document and actual results may differ from the forecast figures due to various factors.

Consolidated Financial Statements and Primary Notes

(1) Consolidated Statement of Financial Position

(Millions of yen)

| | As of March 31, 2024 | As of March 31, 2025 |
|---|-------------------------|-------------------------|
| Assets | | |
| Current assets | | |
| Cash and cash equivalents | 42,008 | 55,015 |
| Trade and other receivables | 102,344 | 101,171 |
| Inventories | 83,302 | 80,964 |
| Income taxes receivable | 404 | 708 |
| Other financial assets | 340 | 654 |
| Other current assets | 9,073 | 8,379 |
| Subtotal | 237,471 | 246,892 |
| Assets held for sale | 1,698 | 1,579 |
| Total current assets | 239,169 | 248,470 |
| Non-current assets | | |
| Property, plant and equipment | 145,045 | 144,026 |
| Right-of-use assets | 7,033 | 7,971 |
| Goodwill | 767 | 815 |
| Intangible assets | 18,770 | 19,958 |
| Investments accounted for using equity method | 4,694 | 5,465 |
| Deferred tax assets | 3,912 | 6,908 |
| Retirement benefit asset | 13,983 | 14,010 |
| Other financial assets | 7,447 | 1,883 |
| Other non-current assets | 945 | 926 |
| Total non-current assets | 202,595 | 201,962 |
| Total assets | 441,764 | 450,432 |

(Millions of yen)

| | As of March 31, 2024 | As of March 31, 2025 |
|--|-------------------------|-------------------------|
| Liabilities | | |
| Current liabilities | | |
| Trade and other payables | 76,982 | 80,710 |
| Bonds and borrowings | 17,266 | 21,338 |
| Income taxes payable | 2,732 | 4,690 |
| Provisions | 6,599 | 6,663 |
| Lease liabilities | 2,482 | 2,825 |
| Other financial liabilities | 2,337 | 2,134 |
| Other current liabilities | 16,520 | 15,583 |
| Total current liabilities | 124,918 | 133,943 |
| Non-current liabilities | | |
| Bonds and borrowings | 68,983 | 50,905 |
| Income taxes payable | – | 71 |
| Deferred tax liabilities | 7,086 | 4,085 |
| Retirement benefit liability | 8,133 | 5,677 |
| Provisions | 2,819 | 2,505 |
| Lease liabilities | 3,980 | 4,732 |
| Other financial liabilities | 843 | 491 |
| Other non-current liabilities | 2,545 | 5,214 |
| Total non-current liabilities | 94,388 | 73,680 |
| Total liabilities | 219,307 | 207,623 |
| Equity | | |
| Share capital | 12,145 | 12,145 |
| Capital surplus | 12,010 | 12,010 |
| Retained earnings | 147,835 | 170,791 |
| Treasury shares | (274) | (275) |
| Other components of equity | 24,648 | 20,096 |
| Total equity attributable to owners of parent | 196,364 | 214,767 |
| Non-controlling interests | 26,093 | 28,042 |
| Total equity | 222,457 | 242,809 |
| Total liabilities and equity | 441,764 | 450,432 |

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

Consolidated Statement of Profit or Loss

(Millions of yen)

| | Fiscal year ended March 31, 2024 | Fiscal year ended March 31, 2025 |
|---|-------------------------------------|-------------------------------------|
| Net sales | 615,449 | 633,331 |
| Cost of sales | (515,724) | (527,581) |
| Gross profit | 99,725 | 105,750 |
| Selling, general and administrative expenses | (63,137) | (63,090) |
| Share of profit of investments accounted for using equity method | 444 | 736 |
| Business profit | 37,033 | 43,396 |
| Other income | 2,475 | 3,756 |
| Other expenses | (5,531) | (5,579) |
| Operating profit | 33,977 | 41,573 |
| Finance income | 633 | 735 |
| Finance costs | (3,804) | (3,675) |
| Profit before tax | 30,805 | 38,633 |
| Income tax expense | (8,575) | (8,480) |
| Profit | 22,230 | 30,153 |
| Profit attributable to | | |
| Owners of parent | 18,641 | 27,419 |
| Non-controlling interests | 3,589 | 2,734 |
| Profit | 22,230 | 30,153 |
| Earnings per share | | |
| Basic earnings per share (Yen) | 179.54 | 264.09 |

Consolidated Statement of Comprehensive Income

(Millions of yen)

| | Fiscal year ended March 31, 2024 | Fiscal year ended March 31, 2025 |
|--|-------------------------------------|-------------------------------------|
| Profit | 22,230 | 30,153 |
| 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 | 934 | (3,091) |
| Remeasurements of defined benefit plans | 1,984 | 151 |
| Share of other comprehensive income of investments accounted for using equity method | 13 | 7 |
| Items that may be reclassified to profit or loss | | |
| Exchange differences on translation of foreign operations | 10,591 | 295 |
| Cash flow hedges | 8 | 3 |
| Share of other comprehensive income of investments accounted for using equity method | 204 | 57 |
| Total other comprehensive income | 13,735 | (2,579) |
| Comprehensive income | 35,964 | 27,574 |
| Comprehensive income attributable to | | |
| Owners of parent | 30,920 | 23,803 |
| Non-controlling interests | 5,045 | 3,771 |
| Comprehensive income | 35,964 | 27,574 |

(3) Consolidated Statement of Changes in Equity

Fiscal year ended March 31, 2024 (from April 1, 2023 to March 31, 2024)

(Millions of yen)

| | Share capital | Capital surplus | Retained earnings | Treasury shares | Other components of equity | | | | Total | Total equity attributable to owners of parent | Non-controlling interests | Total |
|--|---------------|-----------------|-------------------|-----------------|--|---|---|------------------|---------|---|---------------------------|---------|
| | | | | | Financial assets measured at fair value through other comprehensive income | Remeasurements of defined benefit plans | Exchange differences on translation of foreign operations | Cash flow hedges | | | | |
| Balance at beginning of period | 12,145 | 12,010 | 128,942 | (273) | 3,327 | – | 10,967 | (13) | 14,281 | 167,105 | 22,561 | 189,666 |
| Profit | – | – | 18,641 | – | – | – | – | – | – | 18,641 | 3,589 | 22,230 |
| Other comprehensive income | – | – | – | – | 947 | 1,912 | 9,411 | 8 | 12,279 | 12,279 | 1,456 | 13,735 |
| Total | – | – | 18,641 | – | 947 | 1,912 | 9,411 | 8 | 12,279 | 30,920 | 5,045 | 35,964 |
| Purchase and disposal of treasury shares | – | – | – | (1) | – | – | – | – | – | (1) | – | (1) |
| Dividends of surplus | – | – | (1,661) | – | – | – | – | – | – | (1,661) | (1,512) | (3,173) |
| Transfer to retained earnings | – | – | 1,912 | – | – | (1,912) | – | – | (1,912) | – | – | – |
| Total transactions with owners | – | – | 251 | (1) | – | (1,912) | – | – | (1,912) | (1,662) | (1,512) | (3,174) |
| Balance at end of period | 12,145 | 12,010 | 147,835 | (274) | 4,275 | – | 20,378 | (3) | 24,648 | 196,364 | 26,093 | 222,457 |

Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(Millions of yen)

| | Share capital | Capital surplus | Retained earnings | Treasury shares | Other components of equity | | | | Total | Total equity attributable to owners of parent | Non-controlling interests | Total |
|--|---------------|-----------------|-------------------|-----------------|--|---|---|------------------|---------|---|---------------------------|---------|
| | | | | | Financial assets measured at fair value through other comprehensive income | Remeasurements of defined benefit plans | Exchange differences on translation of foreign operations | Cash flow hedges | | | | |
| Balance at beginning of period | 12,145 | 12,010 | 147,835 | (274) | 4,275 | – | 20,378 | (3) | 24,648 | 196,364 | 26,093 | 222,457 |
| Profit | – | – | 27,419 | – | – | – | – | – | – | 27,419 | 2,734 | 30,153 |
| Other comprehensive income | – | – | – | – | (3,084) | 216 | (752) | 3 | (3,615) | (3,615) | 1,037 | (2,579) |
| Total | – | – | 27,419 | – | (3,084) | 216 | (752) | 3 | (3,615) | 23,803 | 3,771 | 27,574 |
| Purchase and disposal of treasury shares | – | – | – | (1) | – | – | – | – | – | (1) | – | (1) |
| Dividends of surplus | – | – | (5,399) | – | – | – | – | – | – | (5,399) | (1,822) | (7,221) |
| Transfer to retained earnings | – | – | 936 | – | (721) | (216) | – | – | (936) | – | – | – |
| Total transactions with owners | – | – | (4,462) | (1) | (721) | (216) | – | – | (936) | (5,399) | (1,822) | (7,222) |
| Balance at end of period | 12,145 | 12,010 | 170,791 | (275) | 470 | – | 19,625 | – | 20,096 | 214,767 | 28,042 | 242,809 |

(4) Consolidated Statement of Cash Flows

(Millions of yen)

| | Fiscal year ended March 31, 2024 | Fiscal year ended March 31, 2025 |
|--|-------------------------------------|-------------------------------------|
| Cash flows from operating activities | | |
| Profit before tax | 30,805 | 38,633 |
| Depreciation and amortization | 30,694 | 31,156 |
| Impairment losses | 814 | 1,460 |
| Share of loss (profit) of investments accounted for using equity method | (444) | (736) |
| Interest and dividend income | (623) | (727) |
| Interest expenses | 2,133 | 1,757 |
| Decrease (increase) in trade and other receivables | 5,398 | (91) |
| Decrease (increase) in inventories | 8,096 | 1,319 |
| Increase (decrease) in trade and other payables | (5,383) | 4,345 |
| Increase (decrease) in provisions | 3,073 | (261) |
| Other | 2,667 | 1,518 |
| Subtotal | 77,229 | 78,372 |
| Interest and dividends received | 729 | 755 |
| Interest paid | (2,045) | (1,700) |
| Income taxes paid | (7,366) | (11,376) |
| Net cash provided by (used in) operating activities | 68,547 | 66,051 |
| Cash flows from investing activities | | |
| Purchase of property, plant and equipment, and intangible assets | (28,352) | (32,759) |
| Proceeds from sale of property, plant and equipment, and intangible assets | 4,209 | 982 |
| Other | (2) | 0 |
| Net cash provided by (used in) investing activities | (24,145) | (31,777) |
| Cash flows from financing activities | | |
| Net increase (decrease) in short-term borrowings | (25,499) | (6,195) |
| Proceeds from long-term debt and issuance of bonds | 1,000 | – |
| Repayment of long-term debt and redemption of bonds | (1,525) | (7,500) |
| Repayments of lease liabilities | (3,209) | (2,722) |
| Dividends paid | (1,661) | (5,399) |
| Dividends paid to non-controlling interests | (1,512) | (1,822) |
| Other | (1) | (1) |
| Net cash provided by (used in) financing activities | (32,407) | (23,639) |
| Effect of exchange rate changes on cash and cash equivalents | 519 | 2,372 |
| Net increase (decrease) in cash and cash equivalents | 12,514 | 13,007 |
| Cash and cash equivalents at beginning of period | 29,494 | 42,008 |
| Cash and cash equivalents at end of period | 42,008 | 55,015 |

(5) Notes to Consolidated Financial Statements

Going concern assumption

Not applicable.

Segment information

i. Overview of reportable segments

Reportable segments of the Sumitomo Riko Group are the components of the Sumitomo Riko Group for which discrete financial information is available and are evaluated regularly by the Board of Directors in deciding how to allocate management resources and in assessing performance.

The Sumitomo Riko Group has established management systems by product and service and formulates comprehensive strategies for its products and services in Japan and overseas to develop business activities. Therefore, the Sumitomo Riko Group comprises segments by product and service based on management systems and has two reportable segments: “Automotive Products” and “General Industrial Products.”

Major products/services or business contents by reportable segment are as follows.

| Reportable segments | Major products/services or business contents |
|-----------------------------|---|
| Automotive Products | Anti-vibration rubber, hoses, sound proofing products, interior equipment, products for fuel cell vehicles, seal products, etc. |
| General Industrial Products | Precision resin blades and rolls, anti-vibration rubber for railroad trucks, housing, and bridges, high pressure hoses and feeder hoses, etc. |

ii. Sales, profit or loss, assets and other items by reportable segment

Accounting policies of the reportable segments are the same as the accounting policies of the Sumitomo Riko Group adopted in the consolidated financial statements for the previous fiscal year.

Intersegment sales and transfers are based on prevailing market prices.

Sales, profit or loss, assets and other items by reportable segment of the Sumitomo Riko Group are as follows.

Fiscal year ended March 31, 2024 (from April 1, 2023 to March 31, 2024)

(Millions of yen)

| | Automotive Products | General Industrial Products | Total | Adjustment (Note 2) | Consolidated financial statements |
|--|---------------------|-----------------------------|---------|---------------------|-----------------------------------|
| Net sales | | | | | |
| Sales to external customers | 559,516 | 55,933 | 615,449 | — | 615,449 |
| Intersegment sales and transfers | 2,271 | 17,355 | 19,625 | (19,625) | — |
| Total | 561,786 | 73,288 | 635,074 | (19,625) | 615,449 |
| Segment profit (Note 1) | 34,383 | 2,650 | 37,033 | — | 37,033 |
| Other income | | | | | 2,475 |
| Other expenses | | | | | (5,531) |
| Operating profit | | | | | 33,977 |
| Finance income | | | | | 633 |
| Finance costs | | | | | (3,804) |
| Profit before tax | | | | | 30,805 |
| Other items | | | | | |
| Segment assets | 372,534 | 67,767 | 440,301 | 1,462 | 441,764 |
| Depreciation and amortization | 26,882 | 3,812 | 30,694 | — | 30,694 |
| Impairment loss | 115 | 698 | 814 | — | 814 |
| Equity in earnings of associates | 318 | 127 | 444 | — | 444 |
| Investments accounted for using equity method | 3,799 | 895 | 4,694 | — | 4,694 |
| Increases in property, plant and equipment and intangible assets | 25,291 | 3,802 | 29,093 | — | 29,093 |

- Notes
1. Segment profit is business profit calculated by subtracting cost of sales and selling, general and administrative expenses from net sales and including share of profit (loss) of investments accounted for using equity method.
 2. The adjustment to segment assets of ¥1,462 million includes corporate assets not allocated to each reportable segment of ¥20,476 million and the elimination of intersegment receivables and payables of ¥(19,014) million.

Fiscal year ended March 31, 2025 (from April 1, 2024 to March 31, 2025)

(Millions of yen)

| | Automotive Products | General Industrial Products | Total | Adjustment (Note 2) | Consolidated financial statements |
|--|---------------------|-----------------------------|---------|---------------------|-----------------------------------|
| Net sales | | | | | |
| Sales to external customers | 574,338 | 58,993 | 633,331 | — | 633,331 |
| Intersegment sales and transfers | 2,270 | 17,710 | 19,980 | (19,980) | — |
| Total | 576,608 | 76,703 | 653,311 | (19,980) | 633,331 |
| Segment profit (Note 1) | 38,632 | 4,764 | 43,396 | — | 43,396 |
| Other income | | | | | 3,756 |
| Other expenses | | | | | (5,579) |
| Operating profit | | | | | 41,573 |
| Finance income | | | | | 735 |
| Finance costs | | | | | (3,675) |
| Profit before tax | | | | | 38,633 |
| Other items | | | | | |
| Segment assets | 375,707 | 70,534 | 446,242 | 4,190 | 450,432 |
| Depreciation and amortization | 27,512 | 3,644 | 31,156 | — | 31,156 |
| Impairment loss | 1,460 | — | 1,460 | — | 1,460 |
| Equity in earnings of associates | 432 | 304 | 736 | — | 736 |
| Investments accounted for using equity method | 4,282 | 1,183 | 5,465 | — | 5,465 |
| Increases in property, plant and equipment and intangible assets | 30,186 | 3,202 | 33,388 | — | 33,388 |

- Notes
1. Segment profit is business profit calculated by subtracting cost of sales and selling, general and administrative expenses from net sales and including share of profit (loss) of investments accounted for using equity method.
 2. The adjustment to segment assets of ¥4,190 million includes corporate assets not allocated to each reportable segment of ¥22,762 million and the elimination of intersegment receivables and payables of ¥(18,572) million.

Per share information

The basis for calculating basic earnings per share is as follows.

| | Fiscal year ended March 31, 2024 | Fiscal year ended March 31, 2025 |
|--|-------------------------------------|-------------------------------------|
| Profit attributable to owners of parent (Millions of yen) | 18,641 | 27,419 |
| Average number of ordinary shares during the period (Thousand shares) | 103,825 | 103,824 |
| Basic earnings per share (Yen) | 179.54 | 264.09 |

Significant subsequent events

Not applicable