Flash Report of Financial Results for the Second Quarter (Interim) of the Year Ending March 31, 2027 (Japanese Standards) (Consolidated)

November 13, 2026

Company name Topre Corporation Listed Tokyo Stock Exchange
Securities code 5975 URL https://www.topre.co.jp
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Contact person (Title) Executive Officer, General Manager of General Affairs Dept. (Name) Koichiro Matsuura TEL 03-3271-0711
Scheduled submission of semi-annual report: November 13, 2026 Scheduled date to begin dividend payments December 11, 2026
Supplementary materials for financial results : Yes
Financial results information meeting held:: Yes (for analysts and institutional investors)

(Yen amounts are rounded down to the nearest million)

1. Consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026 through September 30, 2026)

(1) Consolidated Operating Results (Cumulative) (%, YoY)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent company	
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%
Interim Period of the Year Ending March 31, 2027	198,815	11.8	11,327	8.2	10,810	(1.6)	7,537	4.4
Interim Period of the Year Ended March 31, 2026	177,755	(0.5)	10,472	4.4	10,988	121.0	7,220	163.5

(Note) Comprehensive income Interim Period of the Year Ending March 31, 2027 7,912 million yen [(25.2%)] Interim Period of the Year Ended March 31, 2026 ¥10,574 million(-%)

	Net Profit per Share	Fully Diluted Net Profit per Share (Interim Period)
	Yen	Yen
Interim Period of the Year Ending March 31, 2027	155.01	-
Interim Period of the Year Ended March 31, 2026	145.26	-

(2) Consolidated Financial Position

	Total Assets	Total Equity	Equity Capital Ratio	Equity per Share
	Millions of Yen	Millions of Yen	%	Yen
Interim Period of the Year Ending March 31, 2027	380,290	249,515	64.6	5,077.46
Year Ended March 31, 2026	389,387	247,283	62.5	4,926.54

Ref.: Equity Capital Interim Period of the Year Ending March 31, 2027: ¥245,611 million Year Ended March 31, 2026: ¥243,461 million

2. Dividends

	Dividend per Share				
	End of Q1	End of Q2	End of Q3	End of Q4	Total
	Yen	Yen	Yen	Yen	Yen
Year Ended March 31, 2026	-	40.00	-	60.00	100.00
Year Ending March 31, 2027	-	60.00			
Year Ending March 31, 2027 (Forecast)			-	65.00	125.00

Note: Revision from the most recently released dividend forecast: Yes

3. Consolidated Financial Results Forecast for the Year Ending March 31, 2027 (April 1, 2026 through March 31, 2027)

(%, YoY)

	Net sales		Operating profit		Ordinary profit		Profit Attributable to Owners of Parent Company		Net Profit per Share
	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Millions of Yen	%	Yen
Full Year	392,000	3.5	23,000	(18.0)	24,000	(32.9)	18,000	(3.0)	370.20

Note: Revision from the most recently released financial results forecast: Yes

*Notes

(1) Significant Changes in the Scope of Consolidation during the Interim Period: No

(2) Use of Accounting Methods Particular to Preparation of the Interim Consolidated Financial Statements: No

(3) Changes in Accounting Policies and Changes/Restatements in Accounting Estimates

(i) Changes in accounting policies due to amendments of accounting standards : No
(ii) Other changes in accounting policies : No
(iii) Changes in accounting estimates : No
(iv) Restatements : No

(4) Number of Shares Issued (Common Stock)

(i) Total number of shares issued at the end of the period (including treasury shares)	Interim Period of the Year Ending March 31, 2027	54,021,824 shares	Year Ended March 31, 2026	54,021,824 shares
(ii) Number of treasury shares at the end of the period	Interim Period of the Year Ending March 31, 2027	5,649,013 shares	Year Ended March 31, 2026	4,603,429 shares
(iii) Average number of shares during the interim period	Interim Period of the Year Ending March 31, 2027	48,622,971 shares	Interim Period of the Year Ended March 31, 2026	49,709,273 shares

Note: The Company introduced a Board Incentive Plan (BIP) Trust for director compensation in the second quarter of the fiscal year ended March 31, 2017. The Company's shares held by this trust are included in treasury shares.

Note: This interim flash report is not subject to review by certified public accountants or auditing firms.

* A Cautionary Note on Forward-looking Statements:

This report contains forward-looking statements, including those concerning the Company's future performance, based on information available to the Company and certain assumptions that the Company deems reasonable. Various factors may cause the Company's actual results to differ materially from those expressed or implied by these forward-looking statements.

In addition, the Company plans to hold a financial results briefing for analysts and institutional investors on Friday, November 27, 2026.

The presentation materials distributed at the briefing will be posted on the Company's website after the event.

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1. Qualitative Data on Interim Financial Results

(1) Explanations on Operating Results

(i) Summary

During the six months ended September 30, 2026, the Group's consolidated net sales were ¥198,815 million, a year-on-year increase of ¥21,059 million (up 11.8%), and operating profit was ¥11,327 million, a year-on-year increase of ¥854 million (up 8.2%). Ordinary profit was ¥10,810 million, a year-on-year decrease of ¥178 million (down 1.6%), due to factors such as foreign exchange effects arising from the valuation of foreign-currency-denominated receivables. Profit attributable to owners of the parent company was ¥7,537 million, a year-on-year increase of ¥316 million (up 4.4%).

(ii) Breakdown by business segment

Press-Related Products Business

In the Press-Related Products Business, both net sales and operating profit increased year on year due to an increase in production volume in the United States and Japan. As a result, total net sales of the Press-Related Products Business amounted to ¥157,398 million, a year-on-year increase of ¥17,899 million (up 12.8%). Segment income (operating profit) was ¥6,583 million, a year-on-year increase of ¥1,015 million (up 18.2%).

Temperature Controlled Logistics-Related Business

In the Temperature Controlled Logistics-Related Business, total net sales amounted to ¥33,592 million, a year-on-year increase of ¥2,639 million (up 8.5%), due to factors such as an increase in the number of small-sized vehicles sold in the refrigerator truck segment. In terms of profits, segment income (operating profit) was ¥3,911 million, a year-on-year decrease of ¥360 million (down 8.4%), due to factors such as rising raw material prices.

Other Businesses

In the air-conditioning equipment segment, both net sales and operating profit increased year on year, driven by solid performance both in maintenance services in the residential segment and in sales of strategic products for major homebuilders as well as heat-mitigation products.

In the electronic equipment segment, net sales increased year on year due to higher unit sales of REALFORCE keyboards in Japan and overseas, as well as higher unit sales of OEM touch panel products for industrial equipment. On the other hand, operating profit decreased year on year due to rising raw material costs and lower unit sales of OEM custom keyboards.

In the Transportation Business, both net sales and operating profit increased year on year. As a result, total net sales of Other Businesses amounted to ¥7,823 million, a year-on-year increase of ¥520 million (up 7.1%). Segment income (operating profit) was ¥822 million, a year-on-year increase of ¥189 million (up 29.9%).

(2) Explanations on Financial Position

(i) Status of Assets, Liabilities, and Net Assets

ASSETS

Current assets amounted to ¥168,351 million, mainly due to a decrease in cash and deposits.

Non-current assets amounted to ¥211,938 million, mainly due to an increase in investment securities.

As a result, total assets amounted to ¥380,290 million, a decrease of ¥9,097 million from the end of the previous consolidated fiscal year.

LIABILITIES

Current liabilities amounted to ¥87,949 million, mainly due to a decrease in income taxes payable.

Non-current liabilities amounted to ¥42,825 million, mainly due to a decrease in long-term loans payable.

As a result, total liabilities amounted to ¥130,774 million, a decrease of ¥11,328 million from the end of the previous consolidated fiscal year.

NET ASSETS

Net assets amounted to ¥249,515 million, an increase of ¥2,231 million from the end of the previous consolidated fiscal year, mainly due to an increase in retained earnings.

(ii) Consolidated cash flow information

Cash and cash equivalents at the end of the interim consolidated accounting period amounted to ¥58,830 million, a decrease of ¥3,374 million from the end of the previous consolidated fiscal year. The status of cash flows is as follows:

Cash Flows from Operating Activities

Net cash provided by operating activities was ¥15,399 million. The primary factors contributing to the increase were depreciation of ¥12,282 million and profit before income taxes of ¥10,984 million. The primary factor contributing to the decrease was income taxes paid of ¥7,580 million.

Cash Flows from Investing Activities

Net cash used in investing activities was ¥7,871 million. The primary factor contributing to the increase was proceeds from withdrawals of time deposits of ¥4,682 million. The primary factor contributing to the decrease was purchases of property, plant and equipment amounting to ¥14,612 million.

Cash Flows from Financing Activities

Net cash used in financing activities was ¥10,334 million. The primary factor contributing to the increase was proceeds from disposal of treasury shares of ¥754 million. The primary factor contributing to the decrease was repayments of long-term loans payable amounting to ¥4,590 million.

(3) Explanations on Consolidated Financial Forecasts and Other Forward-Looking Statements

Regarding the full-year consolidated financial forecasts for the year ending March 31, 2027, the forecast for profit attributable to owners of the parent company has been revised from the figure announced on August 7, 2026.

Revision to the Full-Year Consolidated Financial Forecasts for the Year Ending March 31, 2027 (April 1, 2026 through March 31, 2027)

	Net sales	Operating profit	Ordinary profit	Profit Attributable to Owners of Parent Company	Net Profit per Share
Previously Announced Forecasts (A)	Millions of Yen 392,000	Millions of Yen 23,000	Millions of Yen 24,000	Millions of Yen 15,000	Yen 302.64
Revised Forecast (B)	392,000	23,000	24,000	18,000	370.20
Change Amount (B-A)	0	0	0	3,000	
Change Rate (%)	0.0	0.0	0.0	20.0	
(For Reference) Previous Fiscal Results Year Ended March 31, 2026	378,815	28,042	35,780	18,561	374.49

The forecast for profit attributable to owners of the parent company has been revised from the previous forecast because an extraordinary gain is expected to be recognized in connection with the restructuring of the Company’s affiliated companies.

The assumed exchange rate underlying the full-year consolidated financial forecasts is ¥155 to the U.S. dollar.

Note: The above financial forecasts are based on information available as of the date of this document's release, and actual results may differ significantly due to various factors in the future.

2. Interim Consolidated Financial Statements and Notes

(1) Interim Consolidated Balance Sheets

(Unit: Millions of Yen)

	Consolidated Fiscal Year Ended March 31, 2026 (as of March 31, 2026)	Current Interim Consolidated Accounting Period (as of September 30, 2026)
ASSETS		
Current assets		
Cash and deposits	62,855	52,289
Notes and accounts receivable - trade	60,161	59,313
Securities	5,994	6,569
Inventories	39,149	37,907
Other	12,108	12,272
Allowance for doubtful accounts	(0)	-
Total current assets	180,268	168,351
Non-current assets		
Property, plant, and equipment		
Buildings and structures (net)	73,421	79,863
Machinery, equipment, and vehicles (net)	49,489	51,870
Construction in progress	22,701	11,221
Other (net)	26,425	29,280
Total property, plant, and equipment	172,036	172,235
Intangible assets	1,375	1,336
Investments and other assets		
Investment securities	22,388	24,934
Net defined benefit asset	7,403	7,570
Other	6,005	5,930
Allowance for doubtful accounts	(91)	(69)
Total investments and other assets	35,705	38,365
Total non-current assets	209,118	211,938
Total assets	389,387	380,290

(Unit: Millions of Yen)

	Consolidated Fiscal Year Ended March 31, 2026 (as of March 31, 2026)	Current Interim Consolidated Accounting Period (as of September 30, 2026)
LIABILITIES		
Current liabilities		
Notes and accounts payable - trade	56,049	52,942
Current portion of long-term loans payable	9,155	8,935
Income taxes payable	6,692	3,256
Provision for bonuses	3,484	3,191
Provision for directors' bonuses	94	49
Provision for product warranties	270	291
Other	19,840	19,282
Total current liabilities	95,586	87,949
Non-current liabilities		
Bonds payable	15,500	15,500
Long-term loans payable	20,793	16,423
Deferred tax liabilities	7,700	8,104
Reserve for PCB waste disposal	17	16
Provision for directors' incentive plan trust	234	333
Net defined benefit liability	370	395
Other	1,900	2,051
Total non-current liabilities	46,517	42,825
Total liabilities	142,103	130,774
NET ASSETS		
Shareholders' equity		
Capital stock	5,610	5,610
Capital surplus	4,916	5,122
Retained earnings	204,705	209,266
Treasury shares	(7,278)	(10,157)
Total shareholders' equity	207,952	209,841
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	8,656	9,960
Foreign currency translation adjustment	24,328	23,405
Accumulated re-measurements of defined benefit plans	2,523	2,402
Total accumulated other comprehensive income	35,508	35,769
Non-controlling interests	3,821	3,903
Total net assets	247,283	249,515
Total liabilities and net assets	389,387	380,290

(2) Interim Consolidated Statements of Income and Interim Consolidated Statements of Comprehensive Income

(Interim Consolidated Statements of Income)

(Unit: Millions of Yen)

	Previous Interim Consolidated Accounting Period (from April 1, 2025 to September 30, 2025)	Current Interim Consolidated Accounting Period (from April 1, 2026 to September 30, 2026)
Net sales	177,755	198,815
Cost of sales	157,587	177,008
Gross profit	20,167	21,807
Selling, general and administrative expenses	9,694	10,480
Operating profit	10,472	11,327
Non-operating income		
Interest income	435	396
Dividend income	359	387
Gain on valuation of securities	18	-
Reversal of allowance for doubtful accounts	0	82
Subsidy income	70	203
Share of profit of entities accounted for using the equity method	143	160
Other	229	314
Total non-operating income	1,256	1,543
Non-operating expenses		
Interest expenses	97	125
Interest on bonds	53	89
Loss on sales of securities	18	-
Foreign exchange losses	444	1,767
Foreign withholding tax	34	14
Other	92	63
Total non-operating expenses	740	2,059
Ordinary profit	10,988	10,810
Extraordinary income		
Gain on sales of non-current assets	52	222
Gains on sales of investment securities	702	-
Total extraordinary income	754	222
Extraordinary losses		
Loss on sales and retirement of non-current assets	93	19
Impairment losses	8	-
Provision for business restructuring	55	-
Loss on theft	-	18
Other	-	10
Total extraordinary losses	157	48
Income before income taxes	11,586	10,984
Income taxes - current	4,792	3,261
Income taxes deferred	(526)	63
Total income taxes	4,265	3,325
Profit	7,320	7,659
Profit attributable to non-controlling interests	99	121
Profit attributable to owners of parent company	7,220	7,537

(Interim Consolidated Statements of Comprehensive Income)

(Unit: Millions of Yen)

	Previous Interim Consolidated Accounting Period (from April 1, 2025 to September 30, 2025)	Current Interim Consolidated Accounting Period (from April 1, 2026 to September 30, 2026)
Profit	7,320	7,659
Other comprehensive income		
Valuation difference on available-for-sale securities	1,477	1,283
Foreign currency translation adjustment	2,142	(1,217)
Re-measurements of defined benefit plans	(34)	(127)
Share of other comprehensive income of entities accounted for using the equity method	(331)	315
Total other comprehensive income	3,254	253
Comprehensive income	10,574	7,912
(Breakdown)		
Comprehensive income attributable to owners of parent company	10,474	7,797
Comprehensive income attributable to non-controlling interests	99	115

(3) Interim Consolidated Statements of Cash Flows

(Unit: Millions of Yen)

	Previous Interim Consolidated Accounting Period (from April 1, 2025 to September 30, 2025)	Current Interim Consolidated Accounting Period (from April 1, 2026 to September 30, 2026)
Cash flows from operating activities		
Income before income taxes	11,586	10,984
Depreciation expenses	11,713	12,282
Impairment losses	8	-
Increase (decrease) in allowance for doubtful accounts	8	(21)
Increase (decrease) in provision for bonuses	(219)	(289)
Increase (decrease) in provision for directors' bonuses	(52)	(44)
Increase (decrease) in provision for share-based remuneration for directors	36	99
Increase (decrease) in provision for product warranties	(0)	21
Increase (decrease) in reserve for PCB waste disposal	(1)	(1)
Increase (decrease) in net defined benefit liability	(166)	(320)
Interest income	(435)	(396)
Dividend income	(359)	(387)
Interest expenses	97	125
Interest on bonds	53	89
Foreign exchange losses (gains)	885	1,631
Share of losses (gains) of entities accounted for using the equity method	(143)	(160)
Losses (gains) on sales of investment securities	(702)	-
Gain on sales of fixed assets	(52)	(222)
Loss on sales and retirement of non-current assets	93	19
Decrease (increase) in trade receivables	3,135	447
Increase (decrease) in trade payables	(3,152)	(2,712)
Decrease (increase) in inventories	(5,788)	790
Increase (decrease) in accrued consumption taxes	(260)	(842)
Other	1,650	1,377
Subtotal	17,936	22,468
Interest and dividends received	750	720
Interest paid	(146)	(208)
Income taxes paid	(6,741)	(7,580)
Net cash provided by (used in) operating activities	11,798	15,399
Cash flows from investing activities		
Payments into time deposits	(4,382)	(0)
Proceeds from withdrawal of time deposits	6,309	4,682
Purchase of securities	(4,217)	-
Proceeds from sales and redemption of securities	13,003	2,000
Purchase of trust beneficiary rights	(500)	-
Proceeds from redemption of trust beneficiary rights	500	-
Purchase of property, plant and equipment	(15,913)	(14,612)
Proceeds from sales of property, plant, and equipment	221	268
Purchase of intangible assets	(110)	(131)
Purchase of investment securities	(113)	(203)
Proceeds from sales and redemption of investment securities	1,173	0
Loan advances	(79)	(27)
Collection of loans receivable	90	149
Other	(14)	2
Net cash provided by (used in) investing activities	(4,032)	(7,871)

(Unit: Millions of Yen)

	Previous Interim Consolidated Accounting Period (from April 1, 2025 to September 30, 2025)	Current Interim Consolidated Accounting Period (from April 1, 2026 to September 30, 2026)
Cash flows from financing activities		
Repayments of long-term borrowings	(4,429)	(4,590)
Repayments of finance lease obligations	(160)	(202)
Purchase of treasury shares	(2,217)	(3,427)
Proceeds from disposal of treasury shares	5	754
Dividends paid	(2,537)	(2,848)
Dividends paid to non-controlling interests	(21)	(20)
Net cash provided by (used in) financing activities	(9,361)	(10,334)
Effect of exchange rate changes on cash and cash equivalents	84	(566)
Increase (decrease) in cash and cash equivalents	(1,511)	(3,374)
Cash and cash equivalents at the beginning of the year	53,997	62,204
Decrease in cash and cash equivalents due to deconsolidation	(17)	-
Cash and cash equivalents at the end of the interim period	52,468	58,830

(4) Notes on Interim Consolidated Financial Statements

(Assumptions for going concern)

No items to report.

(Notes on a significant change in the amount of shareholders' equity)

(1) Purchase of treasury shares

Based on the resolution of the Board of Directors meeting held on May 14, 2026, we acquired 1,050,000 treasury shares.

(2) Disposal of treasury shares

Based on the resolution of the Board of Directors meeting held on May 14, 2026, we disposed of 305,967 treasury shares as stock compensation.

As a result, treasury shares increased by ¥2,878 million due to the acquisition and disposal of treasury shares, the purchase of shares constituting less than one unit, and other transactions during the interim consolidated accounting period, and amounted to ¥10,157 million at the end of the period.

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

No items to report.

(Use of accounting methods specific to preparation of the interim consolidated financial statements)

No items to report.

(Changes in accounting policies)

No items to report.

(Changes in presentation methods)

(Consolidated Balance Sheet)

"Long-term accounts payable - other," which was presented separately under "Non-current liabilities" in the previous consolidated fiscal year, is included in "Other" in the interim consolidated accounting period because "Long-term accounts payable - other" has become immaterial in amount. To reflect this change in presentation, we restated the consolidated financial statements for the consolidated fiscal year ended March 31, 2026.

As a result, ¥7 million for "Long-term accounts payable - other" and ¥1,893 million for "Other" under "Non-current liabilities" on the balance sheet for the consolidated fiscal year ended March 31, 2026 are now restated as ¥1,900 million in the "Other" category.

(Consolidated Statement of Income)

"Reversal of allowance for doubtful accounts," which was included in "Other" under "Non-operating income" in the previous interim consolidated accounting period, is presented separately from the current interim consolidated accounting period because "Reversal of allowance for doubtful accounts" has become material in amount.

In addition, "Rental income on non-current assets," which was presented separately under "Non-operating income" in the previous interim consolidated accounting period, is included in "Other" in the current interim consolidated accounting period because "Rental income on non-current assets" has become immaterial in amount. To reflect these changes in presentation, the financial statements for the previous interim consolidated accounting period have been reclassified.

As a result, "Rental income on non-current assets" of ¥30 million and "Other" of ¥198 million, previously presented under "Non-operating income" for the previous interim consolidated accounting period, have been reclassified as "Reversal of allowance for doubtful accounts" of ¥0 million and "Other" of ¥229 million.

"Rental expenses on non-current assets," which was presented separately under "Non-operating expenses" in the previous interim consolidated accounting period, is included in "Other" in the current interim consolidated accounting period because "Rental expenses on non-current assets" has become immaterial in amount. To reflect this change in presentation, the consolidated financial statements for the previous interim consolidated accounting period have been reclassified.

As a result, "Rental expenses on non-current assets" of ¥3 million and "Other" of ¥89 million, previously presented under "Non-operating expenses" for the previous interim consolidated accounting period, have been reclassified as "Other" of ¥92 million.

(Changes in accounting estimates)

No items to report.

(Notes on interim consolidated statements of cash flows)

Note: Relationship between Cash and cash equivalents at the end of the interim period and items included on the Interim Consolidated Balance Sheets

	Previous Interim Consolidated Accounting Period (from April 1, 2025 to September 30, 2025)		Current Interim Consolidated Accounting Period (from April 1, 2026 to September 30, 2026)	
Cash and deposits	54,940	Millions of Yen	52,289	Millions of Yen
Securities	3,820	〃	6,569	〃
Total	58,760	〃	58,858	〃
Time deposits with a deposit period exceeding 3 months	(1,983)	〃	(28)	〃
Securities with redemption periods exceeding 3 months	(4,309)	〃	-	〃
Cash and cash equivalents	52,468	〃	58,830	〃

(Segment information)

[Segment information]

I. Previous Interim Consolidated Accounting Period (from April 1, 2025 to September 30, 2025)

1. Information on amounts of sales and profit or loss for each reportable segment

(Unit: Millions of Yen)

	Reportable segment			Other (Note 1)	Total	Adjusted amount (Note 2)	Amount presented in the interim consolidated statement of income (Note) 3
	Press-Related Products Businesses	Temperature Controlled Logistics-Related Business	Total				
Net sales							
Net sales to external clients	139,498	30,952	170,451	7,303	177,755	—	177,755
Internal sales and transfers between segments	—	16	16	705	722	(722)	—
Total	139,498	30,969	170,467	8,009	178,477	(722)	177,755
Segment profit	5,567	4,272	9,839	632	10,472	0	10,472

(Notes) 1. The “Other” category represents business segments not included in the reportable segments and includes Toho Transportation Co., Ltd. and the air-conditioning equipment and electronic devices businesses of the Company.

2. Adjustments for segment profit represent amounts eliminated for inter-segment transactions and other adjustments.

3. The total for segment profit is equivalent to Operating Profit on the Interim Consolidated Statements of Income.

2. Information on impairment losses on non-current assets or goodwill for each reportable segment

(Significant impairment losses pertaining to non-current assets)

No items to report.

(Significant gains on negative goodwill)

No items to report.

II. Current Interim Consolidated Accounting Period (from April 1, 2026 to September 30, 2026)

1. Information on amounts of sales and profit or loss for each reportable segment

(Unit: Millions of Yen)

	Reportable segment			Other (Note 1)	Total	Adjusted amount (Note 2)	Amount presented in the interim consolidated statement of income (Note) 3
	Press-Related Products Businesses	Temperature Controlled Logistics-Related Business	Total				
Net sales							
Net sales to external clients	157,398	33,592	190,991	7,823	198,815	—	198,815
Internal sales and transfers between segments	—	13	13	722	735	(735)	—
Total	157,398	33,606	191,004	8,546	199,550	(735)	198,815
Segment profit	6,583	3,911	10,494	822	11,316	10	11,327

(Notes) 1. The “Other” category represents business segments not included in the reportable segments and includes Toho Transportation Co., Ltd. and the air-conditioning equipment and electronic devices businesses of the Company.

2. Adjustments for segment profit represent amounts eliminated for inter-segment transactions and other adjustments.

3. The total for segment profit is equivalent to Operating Profit on the Interim Consolidated Statements of Income.

2. Information on impairment losses on non-current assets or goodwill for each reportable segment

(Significant impairment losses pertaining to non-current assets)

No items to report.

(Significant gains on negative goodwill)

No items to report.

(Significant subsequent events)

(Business combination through an absorption-type merger)

At the meeting of its Board of Directors held on November 13, 2026, the Company resolved to merge with its consolidated subsidiary, MITSUIKE Corporation, through an absorption-type merger, with the Company as the surviving company.

(1) Overview of the business combination

(i) Name of the combining entity and description of its business

Name of the acquired entity MITSUIKE Corporation

Description of business Press-related products businesses

(ii) Date of the business combination

April 1, 2027

(iii) Legal form of the business combination

The business combination will be an absorption-type merger with the Company as the surviving company, and MITSUIKE Corporation will be dissolved.

(iv) Name of the entity after the business combination

There will be no change in the name.

(v) Main reasons for the business combination

MITSUIKE Corporation, a consolidated subsidiary of the Company, engages in the press-related products business. The Company has decided to absorb MITSUIKE Corporation through a merger to reorganize production sites in light of customer trends and to concentrate management resources and improve the efficiency of their use.

(2) Overview of the accounting treatment to be applied

The business combination will be accounted for as a transaction under common control in accordance with the “Accounting Standard for Business Combinations” (ASBJ Statement No. 21, January 16, 2019) and the “Implementation Guidance on Accounting Standard for Business Combinations and Accounting Standard for Business Divestitures” (ASBJ Guidance No. 10, January 16, 2019).

3. Other

(Significant events pertaining to assumptions for going concern)

No items to report.