

Brief Report of Financial Results
for the nine months ended December 31, 2025 [IFRS] (Consolidated)

February 5, 2026

Registered
Company Name: MINEBEA MITSUMI Inc. Common Stock Listings: Tokyo
Code No: 6479 URL: <https://www.minebeamitsumi.com/>
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Expected date of payment for dividends: –
Preparation of supplementary explanation material for financial results: Yes
Holding of presentation meeting for financial results: Yes (For Analyst)

(Amounts less than one million yen have been rounded.)

1. Business Performance (April 1, 2025 through December 31, 2025)

(1) Consolidated Results of Operations (Year-to-date) (%: Changes from corresponding period of previous fiscal year)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change	Profit before income taxes (millions of yen)	% Change
Nine months ended Dec. 31, 2025	1,232,235	7.3	75,208	3.1	69,655	16.2
Nine months ended Dec. 31, 2024	1,147,880	9.0	72,951	37.1	59,927	13.2

	Profit for the period (millions of yen)	% Change	Profit for the period attributable to owners of the parent (millions of yen)	% Change	Comprehensive income for the period (millions of yen)	% Change
Nine months ended Dec. 31, 2025	49,682	16.0	49,385	16.2	122,155	46.4
Nine months ended Dec. 31, 2024	42,846	16.4	42,491	19.0	83,443	31.4

	Earnings per share, basic (yen)	Earnings per share, diluted (yen)
Nine months ended Dec. 31, 2025	122.97	122.97
Nine months ended Dec. 31, 2024	105.36	105.35

(Notes) The provisional accounting treatment for business combinations was finalized in the fiscal year ended March 31, 2025. Consequently, the figures for the first nine months of the fiscal year ended March 31, 2025 have been adjusted to reflect the contents of finalization of the provisional accounting treatment.

(2) Consolidated Financial Position

	Total assets (millions of yen)	Total equity (millions of yen)	Total equity attributable to owners of the parent (millions of yen)	Equity ratio attributable to owners of the parent (%)
As of Dec. 31, 2025	1,782,291	855,968	844,462	47.4
As of Mar. 31, 2025	1,584,814	754,625	743,452	46.9

2. Dividends

	Annual dividends				
	End of first quarter (yen)	End of second quarter (yen)	End of third quarter (yen)	Year-end (yen)	For the year (yen)
Year ended Mar. 31, 2025	—	20.00	—	25.00	45.00
Year ending Mar. 31, 2026	—	25.00	—	—	—
Year ending Mar. 31, 2026 (Forecast)	—	—	—	25.00	50.00

(Notes) Revisions to the forecast of cash dividends since the latest announcement: None
The year-end dividend for the fiscal year ending March 31, 2026, is planned to be 25 yen.

3. Prospect for Consolidated Forecast for the Fiscal Year (April 1, 2025 through March 31, 2026)

(%: Changes from corresponding period of previous fiscal year)

	Net sales (millions of yen)	% Change	Operating income (millions of yen)	% Change
Year ending March 31, 2026	1,600,000	5.1	101,000	6.9

	Profit for the period attributable to owners of the parent (millions of yen)	% Change	Earnings per share, basic (yen)
Year ending March 31, 2026	71,000	19.4	176.80

(Notes) Changes from the latest consolidated results forecast: Yes

* Notes

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

(2) Changes in accounting policies, or changes in accounting estimates

(i) Changes in accounting policies required by IFRS: Yes

(ii) Changes in accounting policies other than 1: None

(iii) Changes in accounting estimates: None

(3) Number of shares outstanding (Common stock)

(i) Number of shares outstanding at the end of each period (Including treasury shares)

As of December 31, 2025: 427,080,606 shares

As of March 31, 2025: 427,080,606 shares

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

As of December 31, 2025: 25,484,912 shares

As of March 31, 2025: 25,495,141 shares

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

Nine months ended December 31, 2025: 401,591,615 shares

Nine months ended December 31, 2024: 403,289,532 shares

* Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: None

* Explanation for appropriate use of financial forecasts and other special remarks

(Caution Concerning Forward-Looking Statements)

The aforementioned forecasts are based on the information available as of the date when this information is disclosed as well as on the assumptions as of the disclosing date of this information related to unpredictable parameters that will most likely affect our future business performance. As such, this is not intended for the Company to give assurance that the said forecast number would be achieved. In other words, our actual performances are likely to differ greatly from these estimates depending on a variety of factors that will take shape from now on. As for the assumptions used for these forecasts and other related items, please refer to “1. Analysis of Operating Performance and Financial Position, (3) Explanation of Consolidated Forecast and Other Forecasts” on page 5 of the documents attached hereunder.

(Investor Briefing Materials for Analysts)

Investor briefing materials will be made available via our corporate website (<https://www.minebeamitsumi.com/>) on Thursday, February 5, 2026.

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1. Analysis of Operating Performance and Financial Position

(1) Analysis of Operating Performance for the nine months ended December 31, 2025

During the nine months ended December 31, 2025, the global economy showed a mixed performance in each country amid growing uncertainty about the outlook against the backdrop of the imposition of reciprocal tariffs by the U.S.

The Japanese economy saw steady personal consumption following improvements in employment and income conditions, and capital investment has also remained robust, driven by labor shortages and digital transformation (DX). The U.S. economy is expected to slow down in the future due to a cooling of personal consumption. This is attributable to a deterioration in the corporate employment and income environment caused by higher costs resulting from the pass-through of reciprocal tariff increases. The European economy remained firm as the personal consumption supported by a favorable employment environment, although experiencing a continuous decline in exports to the U.S. due to the U.S. reciprocal tariff increases. The Chinese economy has seen an expansion in exports of electronic components to ASEAN. However, the personal consumption is on a decelerating trend due to a decline in exports to the U.S. driven by the imposition of reciprocal tariffs by the U.S., the sluggish real estate market, and the conclusion of government support measures for the replacement of consumer goods. The economies of Southeast Asian countries vary from country to country. In Thailand, the economy has been slowing due to delays in the execution of government expenditure and sluggish growth in the number of foreign tourists.

Working against this backdrop, the MinebeaMitsumi Group (our “Group”) concentrated on improving productivity, thoroughly cutting costs, creating high-value-added products, developing new technologies, and enhancing its marketing approach to achieve sustainable growth and boost profitability further.

As a result, net sales increased by 84,355 million yen (7.3%) year on year to 1,232,235 million yen. Operating income increased by 2,257 million yen (3.1%) year on year to 75,208 million yen, profit before income taxes increased by 9,728 million yen (16.2%) to 69,655 million yen, and profit for the period attributable to owners of the parent increased by 6,894 million yen (16.2%) to 49,385 million yen.

The above includes the profit and loss of Minebea Linear Motion Inc. acquired on October 3, 2025.

In addition, during the previous consolidated fiscal year, the provisional accounting treatment for the business combinations was finalized. The finalized details of the provisional accounting treatment have been reflected in the figures for the first nine months of the previous consolidated fiscal year.

Performance by segment was as follows:

In addition, some classification in “Motor, Lighting & Sensing segment” and “Semiconductor & Electronics segment” have changed from the first three months of the fiscal year. The segment information disclosed for the first nine months of the previous year has been prepared based on the classification of reporting segments after the corporate organization change.

The main products in Precision Technologies segment include our Group's anchor product line, ball bearings, in addition to mechanical components such as rod-end bearings used primarily in aircraft and hard disk drive (HDD) pivot assemblies, etc. as well as fasteners for aircraft. Sales of ball bearings, our Group's mainstay product, increased due to steady demand for servers for data centers and use in aircraft.

As a result, net sales increased by 14,398 million yen (7.6%) year on year to 203,318 million yen, and operating income increased by 2,373 million yen (5.7%) to 44,033 million yen.

The main products in the Motor, Lighting & Sensing segment include electronic devices such as LED backlights for LCDs and smart products, as well as HDD spindle motors, sensing devices (measuring components), stepping motors, DC motors, fan motors, automotive motors, and special devices. Sales increased mainly due to an increase in demand for fan motors.

As a result, net sales increased by 11,958 million yen (3.7%) year on year to 332,459 million yen, and operating income increased by 801 million yen (4.0%) to 20,651 million yen.

The main products in Semiconductor & Electronics segment include semiconductor devices, optical devices, mechanical components, and power supply components. Sales increased mainly due to an increase in sales of mechanical components.

As a result, net sales increased by 61,857 million yen (15.8%) year on year to 453,903 million yen, and operating income increased by 3,332 million yen (19.4%) to 20,485 million yen.

The main products in the Access Solutions segment include key sets, door latches, door handles, and other automotive components as well as industrial equipment components. Sales decreased due to a decrease in automobile production by major customers.

As a result, net sales decreased by 3,965 million yen (-1.6%) year on year to 239,739 million yen, and operating income decreased by 252 million yen (-2.4%) to 10,416 million yen.

Software design and development, and machines produced in-house are the main products in our Other business segment. Net sales increased by 107 million yen (3.9%) year on year to 2,816 million yen, while operating loss increased by 463 million yen year on year to 1,362 million yen.

In addition to the figures noted above, 19,015 million yen in corporate expenses, etc. not attributable to any particular segment is indicated as adjustments. The total amount of adjustments was 15,481 million yen for the same period of the previous fiscal year.

(2) Analysis of Financial Position for the nine months ended December 31, 2025

1. Basic approach to financial strategy and capital policy

Our Group sees “strengthening our financial position” as a top priority and is taking various steps, such as efficient controlling of capital investments, asset management, and reducing interest-bearing debt. We will reform our portfolio to increase the weight of our highly profitable core businesses and engage in highly effective M&A, promoting an appropriate and flexible financial strategy.

2. Assets, liabilities and equity

Total assets at the end of the nine months were 1,782,291 million yen, an increase of 197,477 million yen from the end of the previous fiscal year. The main reason for this was an increase in inventories, and trade and other receivables.

Total liabilities at the end of the nine months were 926,323 million yen, an increase of 96,134 million yen from the end of the previous fiscal year. The main reason for this was an increase in bonds and borrowings.

Equity amounted to 855,968 million yen, and the equity ratio attributable to owners of the parent was 47.4%, an increase of 0.5 percentage points from the end of the previous fiscal year.

3. Cash flows

Cash and cash equivalents at the end of the nine months were 219,970 million yen, an increase of 5,714 million yen from the end of the previous fiscal year.

Cash flows from each business activity during the nine months ended December 31, 2025, and relevant factors were as follows:

Net cash provided in operating activities amounted to 44,833 million yen (compared to 94,222 million yen in the same period of the previous year). This was primarily due to changes in profit before income taxes, depreciation and amortization, and inventories. Net cash used in investing activities amounted to 66,211 million yen (compared to 100,843 million yen in the same period of the previous year). This was primarily due to purchase of property, plant and equipment. Net cash provided by financing activities amounted to 11,407 million yen (compared to 42,533 million yen in the same period of the previous year). This was primarily due to changes in short-term borrowings.

(3) Explanation of Consolidated Forecast and Other Forecasts

We have reviewed the full-year consolidated forecast according to currently available information and revised it as shown below based on the results from the nine months ended December 31, 2025 and the most recent situation.

Full-year consolidated business forecast for the fiscal year ending March 31, 2026
(From April 1, 2025 to March 31, 2026)

	Net sales (millions of yen)	Operating income (millions of yen)	Profit for the period attributable to owners of the parent (millions of yen)
Previous forecast (A) (announced on November 6, 2025)	1,550,000	100,000	71,000
Revised forecast (B)	1,600,000	101,000	71,000
Difference (B-A)	50,000	1,000	—

(4) Basic Policy for Profit Sharing and Dividend for the Current Fiscal Year

Sharing profits with our Group's shareholders is first priority for MinebeaMitsumi. That is why its basic dividend policy gives priority to enhancing equity efficiency and improving returns to our shareholders. Dividends, while reflecting performance, are determined in light of the overall business environment and with an eye to maintaining a stable and continuous distribution of profits.

Based on the basic policy above, we provided an interim dividend of 25 yen per share. The year-end dividend is also planned to be 25 yen.

2. Condensed Quarterly Consolidated Financial Statements and Major Notes
(1) Condensed Quarterly Consolidated Statements of Financial Position

(Amount: millions of yen)

	<u>As of March 31, 2025</u>	<u>As of December 31, 2025</u>
Assets		
Current assets		
Cash and cash equivalents	214,256	219,970
Trade and other receivables	293,315	344,623
Inventories	350,869	411,743
Other financial assets	11,383	11,850
Other current assets	34,321	53,034
Total current assets	<u>904,144</u>	<u>1,041,220</u>
Non-current assets		
Property, plant and equipment	529,008	576,617
Goodwill	60,516	61,800
Intangible assets	27,074	31,967
Other financial assets	37,481	42,164
Deferred tax assets	18,217	20,212
Other non-current assets	8,374	8,311
Total non-current assets	<u>680,670</u>	<u>741,071</u>
Total assets	<u><u>1,584,814</u></u>	<u><u>1,782,291</u></u>

(Continued)

(Amount: millions of yen)

	As of March 31, 2025	As of December 31, 2025
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and other payables	213,646	251,521
Bonds and borrowings	175,084	271,644
Other financial liabilities	11,077	18,777
Income taxes payable	7,712	12,386
Provisions	2,315	1,871
Other current liabilities	67,398	61,908
Total current liabilities	477,232	618,107
Non-current liabilities		
Bonds and borrowings	288,513	235,264
Other financial liabilities	24,065	26,202
Net defined benefit liabilities	27,546	29,931
Provisions	807	609
Deferred tax liabilities	4,926	5,932
Other non-current liabilities	7,100	10,278
Total non-current liabilities	352,957	308,216
Total liabilities	830,189	926,323
Equity		
Common stock	68,259	68,259
Capital surplus	141,401	141,401
Treasury shares	(59,931)	(59,901)
Retained earnings	457,053	486,031
Other components of equity	136,670	208,672
Total equity attributable to owners of the Company	743,452	844,462
Non-controlling interests	11,173	11,506
Total equity	754,625	855,968
Total liabilities and equity	1,584,814	1,782,291

(2) Condensed Quarterly Consolidated Statements of Income
and Condensed Quarterly Consolidated Statements of Comprehensive Income
(Condensed Quarterly Consolidated Statements of Income)

	Nine months ended December 31, 2024	(Amount: millions of yen) Nine months ended December 31, 2025
Net sales	1,147,880	1,232,235
Cost of sales	943,875	1,018,301
Gross profit	204,005	213,934
Selling, general and administrative expenses	133,761	140,548
Other income	4,160	3,921
Other expenses	1,453	2,099
Operating income	72,951	75,208
Finance income	3,030	3,089
Finance expenses	16,054	8,642
Profit before income taxes	59,927	69,655
Income taxes	17,081	19,973
Profit for the period	<u>42,846</u>	<u>49,682</u>
Profit for the period attributable to:		
Owners of the Company	42,491	49,385
Non-controlling interests	355	297
Profit for the period	<u>42,846</u>	<u>49,682</u>
Earnings per share (EPS)		
Basic (Yen)	105.36	122.97
Diluted (Yen)	105.35	122.97

(Condensed Quarterly Consolidated Statements of Comprehensive Income)

	Nine months ended December 31, 2024	(Amount: millions of yen) Nine months ended December 31, 2025
Profit for the period	42,846	49,682
Other comprehensive income		
Components of other comprehensive income that will not be reclassified to profit or loss, net of tax:		
Net changes in revaluation of equity instruments measured at fair value through other comprehensive income	585	2,355
Remeasurement of defined benefit plans	(225)	(476)
Sub-total	360	1,879
Components of other comprehensive income that will be reclassified to profit or loss, net of tax:		
Foreign exchange differences on translation of foreign operations	38,044	70,577
Cash flow hedges	2,193	17
Sub-total	40,237	70,594
Other comprehensive income, net of tax	40,597	72,473
Comprehensive income for the period	83,443	122,155
Comprehensive income attributable to:		
Owners of the Company	82,739	121,060
Non-controlling interests	704	1,095
Comprehensive income for the period	83,443	122,155

(3) Condensed Quarterly Consolidated Statements of Changes in Equity

(Amount: millions of yen)

	Equity attributable to owners of the Company					
	Common stock	Capital surplus	Treasury shares	Retained earnings	Other components of equity	
					Foreign currency translation	Cash flow hedge
Balance as of April 1, 2024	68,259	141,135	(51,860)	415,318	126,489	(1,482)
Profit for the period	—	—	—	42,491	—	—
Other comprehensive income	—	—	—	—	37,695	2,193
Comprehensive income for the period	—	—	—	42,491	37,695	2,193
Purchase of treasury shares	—	(24)	(8,633)	—	—	—
Disposal of treasury shares	—	290	563	—	—	—
Dividends	—	—	—	(16,143)	—	—
Transfer to retained earnings	—	—	—	(225)	—	—
Total transactions with owners	—	266	(8,070)	(16,368)	—	—
Balance as of December 31, 2024	68,259	141,401	(59,930)	441,441	164,184	711

	Equity attributable to owners of the Company					
	Net changes in revaluation of equity instruments measured at fair value through other comprehensive income	Remeasurement of defined benefit plans	Sub-total	Total	Other components of equity	
					Non-controlling interests	Total equity
Balance as of April 1, 2024	6,280	—	131,287	704,139	11,585	715,724
Profit for the period	—	—	—	42,491	355	42,846
Other comprehensive income	585	(225)	40,248	40,248	349	40,597
Comprehensive income for the period	585	(225)	40,248	82,739	704	83,443
Purchase of treasury shares	—	—	—	(8,657)	—	(8,657)
Disposal of treasury shares	—	—	—	853	—	853
Dividends	—	—	—	(16,143)	(571)	(16,714)
Transfer to retained earnings	—	225	225	—	—	—
Total transactions with owners	—	225	225	(23,947)	(571)	(24,518)
Balance as of December 31, 2024	6,865	—	171,760	762,931	11,718	774,649

(Amount: millions of yen)

	Equity attributable to owners of the Company					
	Common stock	Capital surplus	Treasury shares	Retained earnings	Other components of equity	
					Foreign currency translation	Cash flow hedge
Balance as of April 1, 2025	68,259	141,401	(59,931)	457,053	129,883	(17)
Profit for the period	—	—	—	49,385	—	—
Other comprehensive income	—	—	—	—	69,779	17
Comprehensive income for the period	—	—	—	49,385	69,779	17
Purchase of treasury shares	—	—	(2)	—	—	—
Disposal of treasury shares	—	0	32	—	—	—
Dividends	—	—	—	(20,080)	—	—
Change in scope of consolidation	—	—	—	—	—	—
Transactions with non-controlling interests	—	—	—	—	—	—
Transfer to retained earnings	—	—	—	(327)	—	—
Total transactions with owners	—	0	30	(20,407)	—	—
Balance as of December 31, 2025	68,259	141,401	(59,901)	486,031	199,662	—

	Equity attributable to owners of the Company					
	Other components of equity					
	Net changes in revaluation of equity instruments measured at fair value through other comprehensive income	Remeasurement of defined benefit plans	Sub-total	Total	Non-controlling interests	Total equity
Balance as of April 1, 2025	6,804	—	136,670	743,452	11,173	754,625
Profit for the period	—	—	—	49,385	297	49,682
Other comprehensive income	2,355	(476)	71,675	71,675	798	72,473
Comprehensive income for the period	2,355	(476)	71,675	121,060	1,095	122,155
Purchase of treasury shares	—	—	—	(2)	—	(2)
Disposal of treasury shares	—	—	—	32	—	32
Dividends	—	—	—	(20,080)	(1,118)	(21,198)
Change in scope of consolidation	—	—	—	—	25	25
Transactions with non-controlling interests	—	—	—	—	331	331
Transfer to retained earnings	(149)	476	327	—	—	—
Total transactions with owners	(149)	476	327	(20,050)	(762)	(20,812)
Balance as of December 31, 2025	9,010	—	208,672	844,462	11,506	855,968

(4) Condensed Quarterly Consolidated Statements of Cash Flows

	(Amount: millions of yen)	
	Nine months ended December 31, 2024	Nine months ended December 31, 2025
Cash flows from operating activities:		
Profit before income taxes	59,927	69,655
Depreciation and amortization	48,512	51,450
Interest income and dividends income	(2,785)	(2,851)
Interest expenses	4,062	5,424
Net loss (gain) on sale and disposal of property, plant and equipment	(1,521)	(1)
Decrease (increase) in trade and other receivables	43,475	(33,589)
Decrease (increase) in inventories	(31,273)	(34,601)
Increase (decrease) in trade and other payables	4,528	15,343
Other	(10,362)	(6,505)
Sub-total	114,563	64,325
Interest received	2,505	2,435
Dividends received	313	449
Interest paid	(4,070)	(5,358)
Income taxes paid	(19,089)	(17,018)
Net cash flows provided by operating activities	94,222	44,833
Cash flows from investing activities:		
Net decrease (increase) in time deposits	(540)	120
Purchase of property, plant and equipment	(60,624)	(62,330)
Proceeds from sale of property, plant and equipment	5,638	697
Purchase of intangible assets	(4,006)	(6,284)
Purchase of securities	(2,368)	(2,540)
Proceeds from sale and redemption of securities	2,210	1,894
Proceeds from sale of investments in subsidiaries resulting in change in scope of consolidation	—	20
Proceeds from purchase of investments in subsidiaries resulting in change in scope of consolidation	101	—
Purchase of investments in subsidiaries resulting in change in scope of consolidation	(38,025)	(2,035)
Payments for acquisition of businesses	(3,122)	—
Proceeds from government grants	—	4,668
Other	(107)	(421)
Net cash flows used in investing activities	(100,843)	(66,211)

(Continued)

	Nine months ended December 31, 2024	(Amount: millions of yen) Nine months ended December 31, 2025
Cash flows from financing activities:		
Net increase (decrease) in short-term borrowings	31,685	41,170
Proceeds from long-term borrowings	45,000	—
Repayments of long-term borrowings	(3,944)	(3,607)
Proceeds from disposal of treasury shares	853	32
Purchase of treasury shares	(8,657)	(2)
Dividends paid	(16,143)	(20,080)
Dividends paid to non-controlling interests	(571)	(1,118)
Proceeds from share issuance to non-controlling interests	—	331
Repayments of lease liabilities	(5,690)	(5,319)
Net cash flows provided by (used in) financing activities	42,533	11,407
Effect of exchange rate changes on cash and cash equivalents	6,733	15,685
Net increase (decrease) in cash and cash equivalents	42,645	5,714
Cash and cash equivalents at beginning of period	146,664	214,256
Cash and cash equivalents at end of period	189,309	219,970

(5) Notes on Condensed Quarterly Consolidated Financial Statements
 (Notes on Going Concern Assumptions)
 Not applicable.

(Change in Accounting Policy)

Excluding the changes stated below, the major accounting policies that were adopted to the condensed quarterly consolidated financial statements are the same policies that were applied to the previous consolidated fiscal year:

IFRS Accounting Standards		Outline of new standards and amendments
IAS 21	Effects of Fluctuations in Foreign Exchange Rates	Clarified requirements when a currency is not exchangeable into the other currency

The impact of the adoption of the above standards on the condensed quarterly consolidated financial statements is immaterial.

(Segment Information)

(1) Summary of reportable segments

The Group's reportable segments are segments which separate financial information is available and subject to periodical reviews and in order for the Company's Board of Directors to determine the distribution of management resources and evaluate performance.

The Company established business divisions by product in key business centers, therein Precision Technologies Headquarters supervise the production of machined components, while Motor, Lighting & Sensing Headquarters oversee the manufacture of small-sized motors, electronic devices and components, and optical products, etc., Semiconductor & Electronics Headquarters are responsible for the production of semiconductor devices, optical devices, mechanical components, etc., and Access Solutions Headquarters are responsible for the production of automotive components and industrial equipment components and formulate comprehensive business strategies to be implemented for both domestic and foreign operations. Therefore, the Group has four reportable segments consisting of "Precision Technologies", "Motor, Lighting & Sensing", "Semiconductor & Electronics" and "Access Solutions". There is no reportable segment that aggregates business segments.

The Group's core products in the "Precision Technologies segment" are mechanical parts, such as ball bearings, rod-end bearings, pivot assemblies of HDDs, etc. as well as fasteners for aircrafts. The core products of the "Motor, Lighting & Sensing segment" include electronic devices such as LED backlights for LCDs and smart products, as well as HDD spindle motors, sensing devices (measuring components), stepping motors, DC motors, fan motors, automotive motors, and special devices. The staple products of "Semiconductor & Electronics segment" include semiconductor devices, optical devices, mechanical components and power supply components. The main products of "Access Solutions segment" are automotive components, such as key sets, door latches, door handles, etc. as well as industrial equipment components.

In addition, some classification in "Motor, Lighting & Sensing segment" and "Semiconductor & Electronics segment" have changed from the first three months of the fiscal year. The segment information disclosed for the first nine months of the previous year has been prepared based on the classification of reporting segments after the corporate organization change.

(2) Reportable segments information

Profit for reportable segment is based on operating income.

Intersegment revenue transactions are calculated based on settlement prices based on an overall assessment taking into account market prices, manufacturing costs and other factors.

(Nine months ended December 31, 2024)

(Amount: millions of yen)

	Reportable segment				Other* ¹	Adjustments* ²	Consolidated
	Precision Technologies	Motor, Lighting & Sensing	Semiconductor & Electronics	Access Solutions			
Net sales							
Net sales to customers	188,920	320,501	392,046	243,704	2,709	—	1,147,880
Net sales to other segment	6,025	8,296	4,431	215	1,668	(20,635)	—
Total	194,945	328,797	396,477	243,919	4,377	(20,635)	1,147,880
Segment profit (loss)	41,660	19,850	17,153	10,668	(899)	(15,481)	72,951
Finance income	—	—	—	—	—	—	3,030
Finance expenses	—	—	—	—	—	—	16,054
Profit before income taxes	—	—	—	—	—	—	59,927

(Nine months ended December 31, 2025)

(Amount: millions of yen)

	Reportable segment				Other* ¹	Adjustments* ²	Consolidated
	Precision Technologies	Motor, Lighting & Sensing	Semiconductor & Electronics	Access Solutions			
Net sales							
Net sales to customers	203,318	332,459	453,903	239,739	2,816	—	1,232,235
Net sales to other segment	5,793	9,137	4,403	250	1,676	(21,259)	—
Total	209,111	341,596	458,306	239,989	4,492	(21,259)	1,232,235
Segment profit (loss)	44,033	20,651	20,485	10,416	(1,362)	(19,015)	75,208
Finance income	—	—	—	—	—	—	3,089
Finance expenses	—	—	—	—	—	—	8,642
Profit before income taxes	—	—	—	—	—	—	69,655

(Notes) *1. "Other" includes business units that are not included in the reportable segments.

Their products are mainly software design and development, and machines made in-house.

*2. Adjustments to segment profit (loss) include corporate expenses such as selling, general & administrative expenses in addition to research and development costs that do not belong to the reportable segments.

*3. During the previous consolidated fiscal year, the provisional accounting treatment for the business combinations was finalized. The finalized details of the provisional accounting treatment have been reflected in the figures for the first nine months of the previous consolidated fiscal year.