



## Summary of Financial Statements for the Third Quarter of the Year Ending December 31, 2024 (JGAAP) (Consolidated)

November 8, 2024

Company Name: Sodick Co., Ltd.

Stock Exchange: Tokyo Stock Exchange, Prime Market

Code Number: 6143 URL: <https://www.sodick.co.jp>

Representative: Kenichi Furukawa, CEO President and Representative Director

Contact: Hirofumi Maejima, CFO and Director Corporate Executive Officer Tel. +81-45-942-3111

Scheduled date of dividend payout: –

Explanatory documents supplemental to the financial statements: Yes

Results briefing: No

(Amounts of less than one million have been omitted.)

### 1. Consolidated Results for the 3Q of the Fiscal Year Ending December 31, 2024 (from January 1, 2024 to September 30, 2024)

(1) Consolidated Financial Results (Accumulated Total)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%
3Q FY2024/12	51,005	2.1	838	–	1,250	258.5	402	–
3Q FY2023/12	49,936	(16.4)	(1,405)	–	348	(95.5)	(889)	–

Note: Comprehensive income 3Q FY2024/12 ¥1,933 million (-47.9%)  
 3Q FY2023/12 ¥3,711 million (-68.7%)

	Earnings per share	Diluted earnings per share
	¥	¥
3Q FY2024/12	7.92	–
3Q FY2023/12	(17.41)	–

Note 1: Diluted earnings per share for the quarter are not shown in the above table because there are no dilutive shares.

### (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	¥ Million	¥ Million	%	¥
As of September 30, 2024	138,326	77,630	56.1	1,526.91
As of December 31, 2023	134,066	77,129	57.5	1,519.02

Reference: Shareholders' Equity: As of September 30, 2024 ¥77,582 million  
 As of December 31, 2023 ¥77,075 million

### 2. Cash Dividends

	Annual dividend				
	End of 1Q	End of 2Q	End of 3Q	End of 4Q	Total
	¥	¥	¥	¥	¥
Fiscal year ended December 31, 2023	–	14.00	–	15.00	29.00
Fiscal year ending December 31, 2024	–	14.00	–		
Fiscal year ending December 31, 2024 (Forecast)				15.00	29.00

Note: Revisions to the most recently announced dividend forecast: None

### 3. Consolidated Forecast for the Fiscal Year Ending December 31, 2024 (From January 1, 2024 to December 31, 2024)

(Percentages indicate year-on-year changes.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Earnings per share
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%	¥
Full year	72,500	7.9	1,100	–	1,600	–	900	–	17.71

Note: Revisions to the most recently announced consolidated results forecast: None

\*Notes

- (1) Significant changes in the scope of consolidation during the period: No
- (2) Application of accounting specific to the preparation of quarterly consolidated financial statements: No
- (3) Change of accounting policies; change and/or restatement of accounting estimates
  - (i) Change of accounting policies caused by revision of accounting standards: No
  - (ii) Change of accounting policies other than stated in (i): No
  - (iii) Change of accounting estimates: No
  - (iv) Retroactive restatement: No

(4) Number of shares issued and outstanding (shares of common stock)

(i) Shares issued and outstanding as of the balance sheet date (including treasury shares)	3Q of the fiscal year ending December 31, 2024	54,792,239 shares	Fiscal year ended December 31, 2023	54,792,239 shares
(ii) Number of treasury shares as of the balance sheet date	3Q of the fiscal year ending December 31, 2024	3,982,149 shares	Fiscal year ended December 31, 2023	4,051,960 shares
(iii) Average number of shares outstanding during period (quarterly cumulative total)	3Q of the fiscal year ending December 31, 2024	50,775,173 shares	3Q of the fiscal year ended December 31, 2023	51,084,856 shares

\*Review of the accompanying quarterly consolidated financial statements by a certified public accountant or auditing firm: No

\* Cautionary statement regarding forward-looking information

The Company bases the above forecasts on judgments that rely on currently available information and contain numerous uncertainties. Changing conditions and other factors may cause actual results to differ from the above forecasts. In addition, for matters regarding forecasts, please refer to: “1. Qualitative Information regarding the Quarterly Financial Statements under Review (3) Explanation regarding Future Forecast Information including Projections of Consolidated Results” on Page 5 of the attachment to this summary of quarterly financial statements.

## 1. Qualitative Information regarding the Quarterly Financial Statements under Review

Matters concerning the future in the text are based on the judgments of the Company as of the end of the third quarter of the fiscal year under review.

### (1) Explanation regarding Results of Operations

In the environment surrounding our group during the cumulative third quarter under review, geopolitical risks continued as the situation in the Ukraine and the Middle East intensified. However, global inflation in raw materials and energy prices from the year before last slowed down, and monetary policy in the United States and Europe shifted to mitigation of monetary tightening since September. On the other hand, in Japan, the negative interest rate policy was ended in March and an additional rate hike was implemented in July, and financial markets are getting back to normal condition. In the implementation phase of monetary policy that differs between Japan and the United States/Europe, the yen has generally been weakening since the beginning of the period, but there have been instances of sharp appreciation of the yen, increasing exchange fluctuation risks.

Greater China accounts for more than 30% of our company's sales, and industrial production trends in China have a direct impact on our company's performance. However, despite sluggish domestic demand, overseas demand for EV(electric vehicles) and IT-related products supported a gradual recovery in production during the period under review. Demand for production of EV, smartphones, home appliances, electronic components, etc. in Greater China was a major factor in the increase in sales of our company's machine tools.

By industry, in the automobile industry, which is a major customer of machine tools and industrial machinery, full-scale recovery has been delayed mainly due to suspension of production and shipment by domestic automobile manufacturers, production adjustment and revision of investment plan of EV owing to the revision of EV strategies centered on Japan, the United States and Europe, and stagnant investment due to the lack of future direction among EV, HV,PHV and so on. We will continue to monitor trends in capital investment in the automobile industry.

On the other hand, industries of electronic components, smartphones, aircraft components, optical connectors, and medical devices remained strong, with several large orders. Demand for processors, optical communication devices for data centers, optical connectors, and other products is growing with the spread of generative AI. Demand for electronic components such as automobile connectors and motor cores is also increasing due to the introduction of AI smartphones, high-precision compact cameras, and the electronization of automobiles. We are striving to expand our business in these growth areas to meet the needs of advanced manufacturing, high-speed and high-precision processing, and high-precision and ultra-precision manufacturing, all of which are required in the manufacturing in those industries.

In the food machinery segment, we focus on noodle making machines and rice production equipment in Japan and in Greater China and Asia. Demand for replacement and addition by Japanese food manufacturers continues to grow, and new demand in Greater China and Asia also continues to grow. During the quarter under review, large orders were placed for noodle making machines in Taiwan and South Korea.

During the quarter, we announced the launch of the OPM250L+ (Plus) linear motor drive precision metal 3D printer, the VR200G, a large model of the VR\_G series of hybrid vertical rotary injection molding machine, and the LSP4040 linear motor drive femtosecond laser processing machine. These will go on sale in November this year.

In sales and service activities, we participated in exhibitions such as IMTS (International Manufacturing Technology Show) 2024 one of the world's three major machine tool exhibitions, held in Chicago (USA) in September. At the IMTS, dividing into three industry-specific themes, "dies and tools," "aerospace," and "medical devices," we exhibited mainly an automated production line combining new products of machining centers and Die-sinker EDM(electrical discharge machine), and Small-hole drilling EDM, etc. in an effort to promote and spread the Sodic brand.

The Group is working on group-wide structural reforms based on the judgment that it is essential to change its business model in order to improve its corporate value, under the policies of "Reducing dependence on China," "Selection and concentration" to improve and enhance profitability, "Restructuring of production and sales systems globally" and "Balance sheet improvement" set forth in its Medium-term Management Plan from 2024 to 2026. We have been striving to improve earnings by: consolidating production at Suzhou Factory to Amoy Factory in China and workforce optimization in accordance with production adjustments at overseas plants in the machine tool segment; reviewing sales strategy and shifting to sales of profitable models in the industrial machinery segment; commencing initiatives such as strengthening development of new products for fields other than noodle making machines and rice production systems in the Food machinery segment; and thoroughly reducing expenses and selling idle assets.

Under these circumstances, the consolidated net sales for the third quarter year under review totaled ¥51,005 million (up 2.1% year on year), with operating profit at ¥838 million (operating loss of ¥1,405 million for the same period of the previous year), ordinary profit at ¥1,250 million (up 258.5%), and profit attributable to owners of parent at ¥402 million (loss attributable to owners of parent of ¥889 million for the same period of the previous year).

The results of operations by segment are as follows:

Machine tool segment	Net sales	¥37,209 million	Y/y change (rate)	Up 5.5%
	Operating profit	¥2,174 million	Y/y change (amount)	Up ¥766 million
<p>Machine tool segment comprises approximately 3/4 of machinery sales and approximately 1/4 of stock business (maintenance services and sales of consumables).</p> <p>In machinery sales, both number of sales and net sales increased year on year, driven by a 16% year-on-year increase in number of sales in Greater China, which accounts for more than half of total number of sales, as demand recovery there in the previous quarter continued in the quarter under review although it got weaker. In Greater China, although the momentum in the previous fiscal year got weaker, number of machinery sales remained above 300 units in the quarter under review. Sales of EV-related, which had been strong, turned into sluggish, but sales of smartphones, home appliances, and electronic components-related remained strong supported by subsidies.</p> <p>In Japan, sales of electronic components and aircraft components-related remained strong. In September, there were several large orders for electronic components, aircraft components, and optical connectors, somewhat, due to the effects of subsidy measures. However, the prolonged sluggish investment trend in automobiles and semiconductors had a significant impact, and number of machinery sales decreased 34% year on year.</p> <p>In Asia, sales decreased slightly from the same period of the previous year, but overall sales are showing signs of recovery. In South Korea, several orders for semiconductor equipment components, automobile molds, and aircraft components increased significantly during the period under review, and further in India, two- and four-wheel-vehicle related products continued to perform well.</p> <p>In North America, sales of aerospace, electronic components, and medical devices-related remained strong, but a revision of EV investment plans in automobile companies and the restrained consumer purchase mind under high interest rates prevented a full-scale recovery in automobile industry, resulting in a slight year-on-year increase in number of machinery sales. Also in Europe, industries of aircraft components and medical devices remained strong, but the number of machinery sales decreased 18% year on year due to the impact of prolonged EV production adjustments by European manufacturers owing to the rapid expansion of Chinese EVs in Europe.</p> <p>The stock business has been performing steadily, progressing mainly in Japan and North America, but almost achieved also in other regions. We will further increase our stock business ratio to stabilize machine tool business.</p> <p>As a result of the above factors, the number of machinery sales increased slightly, but net sales increased 5.5% from the same period of the previous fiscal year partly due to the effects of the depreciation of the yen on overseas sales.</p> <p>Structure reformed in the production has steadily progressed by now, in consolidation of production from Suzhou Factory to Amoy Factory in China, optimization of personnel allocation, and improvement of factory operation rate. This led to a reduction in cost of sales, and then segment profit was ¥2,174 million for the third quarter under review.</p>				
Industrial machinery segment	Net sales	¥6,395 million	Y/y change (rate)	Up 0.4%
	Operating profit	¥498 million	Y/y change (amount)	Up ¥756 million
<p>In Japan, demand for electronic components for smartphones and data centers was recovering, but demand for automobile applications was sluggish due to the suspension of production and shipments by domestic automakers and production adjustments and revision of investment plans of EV.</p> <p>In Greater China, demand for connectors for smartphones and optical communication connectors for data centers remained strong, but demand for automobile-related products remained weak.</p> <p>In North America, demand for optical communication connectors for data centers remained strong. In Asia, the automobile-related demand remained weak in Thailand, but mobile connectors performed well in South Korea. As a result of above, net sales were almost unchanged from the same period of the previous fiscal year.</p> <p>Segment profit increased year on year due to a shift to sales of highly profitable models through structural reforms and improved factory operation rates.</p>				
Food machinery segment	Net sales	¥3,529 million	Y/y change (rate)	Down 22.8%
	Operating profit	¥328 million	Y/y change (amount)	Up ¥55 million
<p>Although demand for noodle making machine-related equipment and aseptically-packaged cooked rice production systems in Japan and overseas has remained strong, net sales of the quarter under review resulted in a decrease year on year due to the concentration of the potential order projects toward the end of the fiscal year as initially planned. Segment profit increased from the same period of the previous fiscal year as profitability improved by increase of net sales in the quarter under review.</p> <p>In the Japanese market, demand for replacement of rice production systems and noodle making machine continues to grow. Particularly, demand for rice production systems is growing strongly due to the impact of disaster stockpiles, rice shortages, and price hikes. In overseas markets, demand for fresh and frozen noodles and cooked rice is expected over the medium to long term, mainly in Greater China, South Korea and Southeast Asia, due to improvements in food quality and development of infrastructure.</p> <p>Amid these market conditions, we have received orders for cooked rice production systems in Japan and the Greater China area, and orders for frozen noodle making machine in Taiwan and South Korea and demand for food machinery is expected to remain strong in the near future. In addition to rice and noodle making equipment, which we have mainly promoted to date, we will also expand our business into other fields such as equipment for precooked side dishes.</p>				

Others	Net sales	¥3,870 million	Y/y change (rate)	Up 4.4%
	Operating profit	-¥194 million	Y/y change (amount)	Up ¥383 million
<p>Other segments consist of precision dies and mold operations involving the contract manufacturing of precision connectors and other products, and elemental technology operations involving the sale of linear motors, ceramics products, LED lighting, etc. Although the precision die and mold operations accounts for approximately 60% of this segment, the automobile industry, which is a major customer, experienced a significant decline in die and mold orders due to the suspension of production for several months owing to falsification of testing data or improper testing involving Japanese automobile makers. In ceramics products in the elemental technology operations, although the semiconductor industry is recovering, demand for capital investment remained weak. In LED lighting, etc., demand for LED replacement has been increasing due to rising energy prices and increased awareness of environmental issues. Although we did not achieve sales in the quarter under review due to the construction period postponed, several big orders for lighting equipment for large stadiums and so on will be expected in near future.. As a result of the above, net sales increased slightly from the same period of the previous fiscal year, and segment profit decreased from the same period of the previous fiscal year due to the effect of cost reduction, etc., although net sales in the precision die and molding operations and the elemental technology operations were weak.</p>				

## (2) Explanation regarding Financial Position

Total assets stood at ¥138,326 million as of the end of the third quarter under review, an increase of ¥4,260 million from the end of the previous fiscal year. The main reasons for the increase were an increase of ¥9,404 million in cash and deposits, and an increase of ¥1,420 million in other of Investments and other assets, partially offset by a decrease of ¥4,583 million in long-term time deposits, and an increase of ¥2,184 million in accumulated depreciation.

Meanwhile, liabilities at the end of the quarter under review totaled ¥60,695 million, an increase of ¥3,758 million from the end of the previous fiscal year. The increase was mainly due to an increase of ¥1,966 million in contract liabilities, an increase of ¥1,200 million in short-term borrowings, and an increase of ¥1,043 million in long-term borrowings, partially offset by a decrease of ¥948 million in other current liabilities.

Net assets totaled ¥77,630 million at the end of the quarter under review, an increase of ¥501 million from the end of the previous fiscal year. The increase was mainly due to an increase in foreign currency translation adjustment of ¥1,333 million, and an increase in valuation difference on available-for-sale securities of ¥204 million, partially offset by a decrease in retained earnings of ¥1,081 million.

## (3) Explanation regarding Future Forecast Information including Projections of Consolidated Results

There are no changes to the projections of results that were announced on August 8, 2024.

## 2. Quarterly Consolidated Financial Statements and Notes

### (1) Quarterly Consolidated Balance Sheets

(million yen)

	Fiscal year ended December 31, 2023 (as of December 31, 2023)	3Q fiscal year ending December 31, 2024 (as of September 30, 2024)
<b>Assets</b>		
Current assets		
Cash and deposits	34,621	44,025
Notes and accounts receivable - trade, and contract assets	14,692	13,397
Electronically recorded monetary claims - operating	1,312	1,668
Merchandise and finished goods	11,529	11,886
Work in process	9,444	10,042
Raw materials and supplies	11,423	10,691
Other	3,632	3,395
Allowance for doubtful accounts	(485)	(338)
Total current assets	86,170	94,770
Non-current assets		
Property, plant and equipment		
Buildings and structures	35,111	35,754
Machinery, equipment and vehicles	24,840	25,257
Other	16,932	17,178
Accumulated depreciation	(43,939)	(46,124)
Total property, plant and equipment	32,944	32,066
Intangible assets		
Goodwill	799	707
Other	1,855	1,631
Total intangible assets	2,654	2,339
Investments and other assets		
Long-term time deposits	4,583	—
Other	7,756	9,177
Allowance for doubtful accounts	(43)	(27)
Total investments and other assets	12,296	9,149
Total non-current assets	47,895	43,555
Total assets	134,066	138,326

## Summary of Financial Statements for the Third Quarter of the Year Ending December 31, 2024

(million yen)

	Fiscal year ended December 31, 2023 (as of December 31, 2023)	3Q fiscal year ending December 31, 2024 (as of September 30, 2024)
<b>Liabilities</b>		
Current liabilities		
Notes and accounts payable - trade	4,185	4,420
Electronically recorded obligations - operating	4,964	5,254
Short-term borrowings	3,045	4,245
Current portion of bonds payable	140	140
Current portion of long-term borrowings	8,649	8,776
Income taxes payable	364	318
Contract liabilities	3,296	5,262
Provisions	1,387	1,056
Other	4,775	3,827
Total current liabilities	30,808	33,301
Non-current liabilities		
Bonds payable	300	230
Long-term borrowings	23,829	24,873
Provisions	85	91
Retirement benefit liability	613	692
Asset retirement obligations	67	68
Other	1,233	1,438
Total non-current liabilities	26,128	27,394
Total liabilities	56,936	60,695
<b>Net assets</b>		
Shareholders' equity		
Share capital	24,618	24,618
Capital surplus	9,717	9,717
Retained earnings	32,257	31,175
Treasury shares	(3,010)	(2,958)
Total shareholders' equity	63,583	62,554
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	1,397	1,601
Foreign currency translation adjustment	12,125	13,458
Remeasurements of defined benefit plans	(30)	(32)
Total accumulated other comprehensive income	13,491	15,028
Non-controlling interests	53	48
Total net assets	77,129	77,630
<b>Total liabilities and net assets</b>	<b>134,066</b>	<b>138,326</b>

## (2) Quarterly Consolidated Statement of Income and Statement of Comprehensive Income

(Quarterly Consolidated Statement of Income)

(3Q Consolidated Results Accumulation Period)

(million yen)

	3Q FY ended December. 31, 2023 (from January 1, 2023 to September 30, 2023)	3Q FY ending December 31, 2024 (from January 1, 2024 to September 30, 2024)
Net sales	49,936	51,005
Cost of sales	35,301	34,398
Gross profit	14,634	16,607
Selling, general and administrative expenses		
Personnel expenses	7,291	7,076
Provision of allowance for doubtful accounts	69	(158)
Other	8,678	8,850
Total Selling, general and administrative expenses	16,039	15,768
Operating profit (loss)	(1,405)	838
Non-operating income		
Interest income	351	392
Dividend income	98	227
Foreign exchange gains	1,287	17
Share of profit of entities accounted for using equity method	114	88
Subsidy income	57	103
Other	166	222
Total non-operating income	2,076	1,050
Non-operating expenses		
Interest expenses	228	298
Commission for syndicated loans	—	190
Other	94	149
Total non-operating expenses	322	638
Ordinary profit	348	1,250
Extraordinary income		
Gain on sale of non-current assets	26	40
Subsidy income	—	28
Compensation for forced relocation	—	903
Other	—	0
Total extraordinary income	26	973
Extraordinary losses		
Loss on sale of non-current assets	7	—
Loss on retirement of non-current assets	46	100
Business restructuring expenses	—	949
Other	12	73
Total extraordinary losses	65	1,123
Profit before income taxes	309	1,100
Income taxes - current	928	792
Income taxes - deferred	278	(87)
Total income taxes	1,206	705
Profit (loss)	(897)	395
Profit (loss) attributable to non-controlling interests	(7)	(6)
Profit (loss) attributable to owners of parent	(889)	402



Summary of Financial Statements for the Third Quarter of the Year Ending December 31, 2024

(Quarterly Consolidated Statement of Comprehensive Income)

(3Q Consolidated Results Accumulation Period)

(million yen)

	3Q FY ended December 31, 2023 (from January 1, 2023 to September 30, 2023)	3Q FY ending December 31, 2024 (from January 1, 2024 to September 30, 2024)
Profit (loss)	(897)	395
Other comprehensive income		
Valuation difference on available-for-sale securities	500	204
Foreign currency translation adjustment	3,991	1,333
Remeasurements of defined benefit plans, net of tax	6	(1)
Share of other comprehensive income of entities accounted for using equity method	110	1
Total other comprehensive income	4,608	1,538
Comprehensive income	3,711	1,933
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	3,715	1,938
Comprehensive income attributable to non-controlling interests	(3)	(5)

### (3) Notes to Quarterly Consolidated Financial Statements

(Notes regarding going concern assumptions)

None

(Notes in case of significant variation in shareholders' equity)

Based on a resolution of the Board of Directors meeting held on April 19, 2024, the Company disposed of 72,600 treasury shares as restricted stock compensation on May 17, 2024.

Decrease in retained earnings: ¥0 million

Decrease in treasury shares: ¥53 million

As a result, retained earnings was ¥31,175 million and treasury shares was ¥2,958 million at the end of the third quarter under review.

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

During the first three quarters of the fiscal year under review, the Company resolved to conduct an absorption-type merger with Sodick (Amoy) Co., Ltd. as the surviving company and Sodick (Amoy) Electro-Magnetic Co., Ltd. as the absorbed company, both of which had been the Company's consolidated subsidiaries, and the merger was effected on May 1, 2024.

As a result, Sodick (Amoy) Electro-Magnetic Co., Ltd. has been excluded from the scope of consolidation from the first three quarters of the fiscal year under review.

(Notes on Quarterly Consolidated Statement of Cash Flows)

Quarterly consolidated statements of cash flows for the consolidated cumulative third quarter under review are not prepared. Depreciation (including amortization of intangible assets excluding goodwill) and amortization of goodwill for the consolidated cumulative third quarter are as follows.

	3Q FY ended December. 31, 2023 (from January 1, 2023 to September 30, 2023)	3Q FY ending December 31, 2024 (from January 1, 2024 to September 30, 2024)
Depreciation	¥2,783 million	¥2,676 million
Amortization of goodwill	114	93

Summary of Financial Statements for the Third Quarter of the Year Ending December 31, 2024

(Notes on segment information, etc.)

[Segment information]

I. Previous consolidated cumulative third quarter (from January 1, 2023 to September 30, 2023)

1. Information on net sales and operating profit (loss) by reportable segment

(million yen)

	Reportable segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the quarterly consolidated statement of income (Note 3)
	Machine tools	Industrial machinery	Food machinery	Reportable segment total				
Net sales								
Sales to outside parties	35,285	6,367	4,573	46,226	3,709	49,936	—	49,936
Intersegment sales or transfers	39	4	—	44	979	1,023	(1,023)	—
Total	35,324	6,372	4,573	46,270	4,689	50,960	(1,023)	49,936
Segment profit (loss)	1,408	(257)	273	1,423	(577)	846	(2,251)	(1,405)

Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

2. The adjustment amount of -¥2,251 million to segment income (loss) includes ¥286 million in eliminations of intersegment transactions and -¥2,537 million in group overhead not allocable to individual reportable segments. Group expenses consist mainly of the cost of head office functions not attributable to any particular reportable segment.

3. Segment income (loss) is stated on reconciliation with the operating profit (loss) stated in the quarterly consolidated statement of income.

2. Information on impairment losses of non-current assets or goodwill, etc. by reportable segment

None

3. Matters concerning changes in reportable segments

None

II. Current consolidated cumulative third quarter (from January 1, 2024 to September 30, 2024)

1. Information on net sales and operating profit (loss) by reportable segment

(million yen)

	Reportable segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the quarterly consolidated statement of income (Note 3)
	Machine tools	Industrial machinery	Food machinery	Reportable segment total				
Net sales								
Sales to outside parties	37,209	6,395	3,529	47,134	3,870	51,005	—	51,005
Intersegment sales or transfers	88	51	—	140	1,301	1,441	(1,441)	—
Total	37,298	6,446	3,529	47,274	5,172	52,447	(1,441)	51,005
Segment profit (loss)	2,174	498	328	3,001	(194)	2,807	(1,968)	838

- Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.
2. The adjustment amount of -¥1,968 million to segment income (loss) includes -¥5 million in eliminations of intersegment transactions and -¥1,963 million in group overhead not allocable to individual reportable segments. Group expenses consist mainly of the cost of head office functions not attributable to any particular reportable segment.
3. Segment income (loss) is stated on reconciliation with the operating profit (loss) stated in the quarterly consolidated statement of income.

2. Information on impairment losses of non-current assets or goodwill, etc. by reportable segment

None

3. Matters concerning changes in reportable segments

None

(Revenue recognition-related matters)

Information about resolved revenue from contracts with customers

Previous consolidated cumulative third quarter (from January 1, 2023 to September 30, 2023)

## 1. Breakdown of goods and services by type

(million yen)

	Reportable segment			Others (Note 1)	Total
	Machine tools	Industrial machinery	Food machinery		
Machine sales	26,079	5,280	3,878	3,709	38,947
Maintenance services and consumables	9,206	1,087	695	—	10,988
Total	35,285	6,367	4,573	3,709	49,936

Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

2. Amounts after deduction of those of intergroup transactions are shown.

## 2. Breakdown by region

(million yen)

	Reportable segment			Others (Note 2)	Total
	Machine tools	Industrial machinery	Food machinery		
Japan	7,561	3,039	2,228	3,620	16,449
North and South America	6,299	502	33	—	6,835
Europe	5,033	24	—	—	5,058
Greater China	11,763	1,998	1,999	88	15,850
Asia	4,626	803	312	—	5,742
Total	35,285	6,367	4,573	3,709	49,936

Notes: 1. Revenue by country or region is analyzed based on customers’ locations.

2. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

3. Amounts after deduction of those of intergroup transactions are shown.

Current consolidated cumulative third quarter (from January 1, 2024 to September 30, 2024)

1. Breakdown of goods and services by type

(million yen)

	Reportable segment			Others (Note 1)	Total
	Machine tools	Industrial machinery	Food machinery		
Machine sales	27,463	5,195	2,723	3,870	39,254
Maintenance services and consumables	9,745	1,199	805	—	11,751
Total	37,209	6,395	3,529	3,870	51,005

Notes: 1. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

2. Amounts after deduction of those of intergroup transactions are shown.

2. Breakdown by region

(million yen)

	Reportable segment			Others (Note 2)	Total
	Machine tools	Industrial machinery	Food machinery		
Japan	6,804	2,615	2,181	3,721	15,323
North and South America	7,506	905	27	—	8,438
Europe	4,885	177	—	—	5,063
Greater China	13,403	1,847	215	149	15,615
Asia	4,608	850	1,105	—	6,564
Total	37,209	6,395	3,529	3,870	51,005

Notes: 1. Revenue by country or region is analyzed based on customers’ locations.

2. The category headed “Others” covers business segments outside reportable ones, such as precision dies and mold operations, elemental technology operations, etc.

3. Amounts after deduction of those of intergroup transactions are shown.

(Material subsequent events)

None