

Notes

30'

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1. S wcrkcvkxg "kqhto cvkqp"cdqw"HkpcpekriUcvgo gpw	7
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March 31, 2023	

1. Qualitative Information about Financial Statements

Hqty ctf/mqnlpi "ucvgo gpw"lp"vj g"vzv"ctg"dcugf "qp"lwf i o gpw"o cf g"cu"qh"vj g"gpf "qh"vj g"vj ku" swctvgnl "eqpuqrf cvgf "ceeqwpvpi "r gtlqf 0Hqo "vj g"htuv"s wctvgt "qh"vj ku"eqpuqrf cvgf "huceni" { gct. "vj g" I tqwr "cf qr vgf "vj g"kvgtpcvqpcnHkpcpeknTgr qt vpi "Ucpcf ctf u"*J gtgkpcvgt "tghgtgf "v"cu"õKHUö+"lp" r rceg" qh"vj g"eqpxgpvqpcn'Icr cpgug" I CCR" cpf "vj g" hki wtgu" hqt"vj g"htuv"s wctvgt "qh"vj g" r tgxkqwu" eqpuqrf cvgf "huceni" { gct" cpf "vj g" r tgxkqwu" huceni" { gct" j cxg" dggp" tgeruukhgf "v" KHU" dcuku" hqt" eqo r ctcvkg"cpn(uku0

(1) Consolidated operating results

Vj g"i mqdn'geqpqo { "j cu'dggp"uggnlpi "v"utkn"e"dcnpeg"dgwy ggp"o gcuwtgu"ci ckpuv'kphgevqp"d { " EQXKF/3; "r cpf go le"cpf "uqekq/geqpqo le"cevskkku."o ckpn("k" f gxgnr gf "eqwvkgu."cpf "eqvkwpi "v" r lenlw "co kf "lo r tqxgo gpv'lp"vj g"go r mq { o gpv'cpf "lpeqo g'ukwcvqp."tguvtkpi "r gtuqpcn'eqpuwo r vqp." kpxguo gpv'lp" f gectdqpkl cvqp."cpf "kpetgculpi "kvgtpcvqpcn'ckt"r cuugpi gt" f go cpf 0Qp"vj g"qyj gt"j cpf ." vj gtg"ctg" kpetgculpi "wpegtvkvku"cdqww"vj g"qwwqm'qh"vj g"i mqdn'geqpqo { "f vg"v" hcevqtu"uwej "cu"vj g" r tqmipi gf "ukwcvqp"lp" Wntckpg."kpetgcugf "o gtuqpcn

Hkuv/s wctvgt'eqpuqkf cvgf "qr gtcvpi 'r gthqto cpeg'ku'lw0 o ctk gf "d{ 'ugi o gpv'dgmy 0

Segment Information

Ugi o gpvtgxgpwg."dwukpguu'r tqhk:"cpf "qtf gtu'tgegkxgf "%dkrkpu"qh"{ gp+

Aerospace Systems

Regarding the business environment surrounding the Aerospace Systems segment, demand for Ministry of Defense in Japan is generally stable despite the tight defense budget. With respect to commercial aircraft, demand for the passenger

lphcutwewtg'fgxgnr o gpv'kp'go gti kpi 'eqwptkgu.'tgo clpu'utqpi . 'y j kg'vj gtg'ku'qpi qlpi 'f go cpf 'hqt' vj g'tgr mego gpv'qh'ci kpi 'hceklkgu'hqt'tghwug'kpelggtcvkp'r rpvu0Cnuq.'dwulpguu'qr r qtwpklkgu'qp'NRI " ecttkgtu'ctg'uqrkf 0'kp'cf f klkp.'vj gtg'ku'c'i tqy kpi 'y qtrf y kf g'tgpf 'vqy ctf 'cej lxxkpi 'ectdq'pgwtcrk\." cpf " eqpcew" cpf " tgs wguu" hqt" eqqr gtcvkqp" ctg" kpetgculpi " tgi ctf kpi " f gectdqpk cvkp" uqrwklqpu." kpenf kpi "j { f tqi gp'r tqf weu"qh'qwt"Eqo r cp{au'utgpi vj 0'Qp'vj g"qyj gt'j cpf ."k'ku'pgeguuct{ "vq"rc{" emug"cvgpkqp'vq'vj g'ko r cev'qp'r tqhsk'cpf 'hquu'f wg'vq'vj g'tgegpvj ki j 't tlegu'qhtcy 'b cvgtkcu.'gs wkr o gpv' cpf 'hwgr'equu.'cpf "tcur qt cvkp"equu0

Co kf "uwej "cp'qr gtcvkpi "gpxkqpo gpv.'equqrkf cvgf "qtf gtu'tgeklxgf 'kpetgcugf "d{ "0850"dkrkqp'itqo " vj g'uco g'r gtlkf "qh'vj g'r tgxlqwu'huecl{ gct"vq"08460"dkrkqp."o clpn{ "f wg'vq"cp'kpetgcug'kp'qtf gtu'hqt" NRI "ecttkgu"cpf "qtf gtu" hqt" rcti g/uecrg" r tqlgew" uwej "cu'vj g" f qo guke"y cuvg" vgcvo gpv' hceklkgu" o clpvcpeg'cpf "qr gtcvkqp'dwulpguu0

Equqrkf cvgf "tgxgpwg" f getgcugf "d{ "080 "dkrkqp" { gct"qp" { gct"vq"0850"dkrkqp."o clpn{ "f wg'vq" c" f getgcug'kp'vj g'xqno g'qh'y qtmqhf qo guke"y cuvg'f kur quclhceklkgu.'f gur kg'cp'kpetgcug'kp'vj g'xqno g' qh'y qtmq'NRI "ecttkgu0

Dwulpguu'hqu'eco g'vq"0808"

(2) Consolidated financial condition

30Cuugvu

Ewttgpv'cuugvu'y gtg'Ø8.5: 4Ø'dkrikqp.'Ø830 'dkrikqp'kpetgcug'htqo 'vj g'r t'gxlqwu'hkuecn' { gct'o c'kpn' 'f wg' 'v' cp'kpetgcug'kp'kpxgpvqt'kgu0

P qp/ewttgpv'cuugvu'y gtg'Ø 860 'dkrikqp.'Ø206'dkrikqp'kpetgcug'htqo 'vj g'r t'gxlqwu'hkuecn' { gct'o c'kpn' 'f wg' 'v' cp'kpetgcug'kp'kpxguvo gpw'cee'qwpvgf 'hqt'wukpi 'gs wkv' { 'o gvj qf 0

Cu'c't'guwv'v'qvc'cuugvu'y gtg'Ø4.4680 'dkrikqp.'Ø404'dkrikqp'kpetgcug'htqo 'vj g'r t'gxlqwu'hkuecn' { gct'o c'kpn' 'f wg' 'v' cp'kpetgcug'kp'kpxgpvqt'kgu0

K'pvt'gud'gct'kpi 'f gdv'y cu'Ø86307'dkrikqp.'Ø 907'dkrikqp'kpetgcug'htqo 'vj g'r t'gxlqwu'hkuecn' { gct'o c'kpn' 'f wg' 'v' cp'kpetgcug'kp'kpxgpvqt'kgu0

N'kcd'krik'kgu'y gtg'Ø8.92; 0'dkrikqp.'Ø7; 0'dkrikqp'kpetgcug'htqo 'vj g'r t'gxlqwu'hkuecn' { gct'o c'kpn' 'f wg' 'v' cp'kpetgcug'kp'kpxgpvqt'kgu0

50Gs wkv' { 'y cu'Ø7590 'dkrikqp.'Ø840 'dkrikqp'kpetgcug'htqo 'vj g'r t'gxlqwu'hkuecn' { gct'o c'kpn' 'f wg' 'v' cp'kpetgcug'kp'kpxgpvqt'kgu0

Ecuj "cpf "ecuj "gs wkv'cpw" *j gt'g'p'ch'gt' 't'gh'gt'gf "v' cu'ö'pgv'ecuj ö+f wtkpi "vj g'h'ktuv's wct'vgt' 'qh' 'vj ku' eqpu'q'kf cvgf 'hkuecn' { gct'y gtg'Ø9: 0'dkrikqp.'c'f getgcug'qh'Ø5: 0'dkrikqp'eqo r ct'gf "v' 'vj g' 'uco g'r g' t'kqf " qh' 'vj g'r t'gxlqwu'hkuecn' { gct'0Vj g'ecuj 'h'ny 'ukw'cv'kpu'cpf 't'gr'x'cpv'h'ce'v'qtu'f wtkpi "vj g'h'ktuv's wct'vgt' 'qh' 'vj ku' eqpu'q'kf cvgf 'hkuecn' { gct'ct'g' 'u'cv'gf 'd'gr'y 0

30Ecuj 'h'ny u'htqo 'qr gtc'v'kpi 'ce'v'x'k'kgu

Ecuj "q'w'h'ny u'htqo 'qr gtc'v'kpi 'ce'v'x'k'kgu'y gtg'Ø830 'dkrikqp.'c'f getgcug'qh'Ø5406'dkrikqp'eqo r ct'gf "v' 'vj g' 'uco g'r g' t'kqf " qh' 'vj g'r t'gxlqwu'hkuecn' { gct'0'0 clqt "u'q'w'tegu" qh' 'qr gtc'v'kpi "ecuj "h'ny u' 'k'p'ew'f gf "c'f getgcug'kp' 't'cf g' 'cpf "q'vj gt' "t'g'g'k'cd'rgu' qh'Ø4508'dkrikqp.'cpf "f gr t'g'ek'v'k'p' 'cpf "co q't'v'k'cv'k'p' qh'Ø8; 0'dkrikqp'00 clqt "w'gu' qh' 'qr gtc'v'kpi "ecuj 'h'ny u' 'k'p'ew'f gf "cp'kpetgcug'kp' 'c'f x'c'p'eg' r c { o gpv' qh'Ø4: 0'dkrikqp.'cp'kpetgcug'kp'kpxgpvqt'kgu' qh'Ø90'dkrikqp.'cpf "c'f getgcug'kp' 't'cf g' 'cpf "q'vj gt' r c { cd'rgu' qh'Ø4707'dkrikqp'0

40Ecuj 'h'ny u'htqo 'k'p'x'g'v'k'pi 'ce'v'x'k'kgu

K'p'x'g'v'k'pi 'ce'v'x'k'kgu' w'ugf "pgv'ecuj "qh'Ø460'dkrikqp.'y j lej "ku'Ø206'dkrikqp' o qt'g' 'vj cp'k'p' 'vj g' 'uco g' r g' t'kqf "qh' 'vj g'r t'gxlqwu'hkuecn' { gct.'o c'kpn' 'f wg' 'v' 'r w'ej cug' qh' r t'qr g't'v' . 'r 'x'p'v' 'cpf "gs wkv' o gpv'0

50Ecuj 'h'ny u'htqo 'h'k'p'c'p'ek'pi 'ce'v'x'k'kgu

H'k'p'c'p'ek'pi 'ce'v'x'k'kgu' r t'q'x'k'f gf "pgv'ecuj "qh'Ø840'dkrikqp.'y j lej "ku'Ø470'dkrikqp' o qt'g' 'vj cp'k'p' 'vj g' 'uco g' r g' t'kqf "qh' 'vj g'r t'gxlqwu'hkuecn' { gct'0Vj ku' y cu' o c'kpn' 'f wg' 'v' 'p'gv'k'p'etgcug'kp' 'uj q't'v'g'to "d'q'tt'q'y k'pi u'0

(3) Consolidated earnings outlook

Vj g'Ego r cp{ "xqnpvctkq "cr r rkgu"vj g"KHTU"htqo "vj g"htuv's wctvgt "qh"vj g"htuecn" { gct "gpf lpi "O ctej " 4245."vj g'tghqtg."j cu'ecre wcvf "vj g'htgecu'qh'eqpuqrf cvgf "gctplpi "qwwqnm'dcugf "qp"KHTU

Vj g'qwwqnm'qh'htgxpgw'ku'gZR gevfg "vq'dg'ØB.8; 2Ø'dknkqp.'ØB2Ø'dknkqp'kpetgcug'htqo "vj g'r tgxkqwu" qwwqnm'Ø c{ "32+."o cknq "f wg"vq"vj g'tgxkukqp"qh"vj g'cuuwo gf "gzej cpi g'tcvg'htqo 'ØB42"vq'ØB47"vq"vj g" WLUf qmct0

Kp"vgo u"qh'r tqhks."vj g'Ego r cp{ "ku'htgecu'kpi "dwukpguu'r tqhks'qh'Ø78Ø'dknkqp.'ØBØ'dknkqp'kpetgcug" htqo "vj g'r tgxkqwu"qwwqnm'r tqhks'dghqtg"cz"qh'Ø74Ø'dknkqp."cpf "r tqhks'cwtkdwcdrg"vq"qy pgtu'qh'r ctgpv" qh'ØB4Ø'dknkqp"o cknq "f wg"vq"ej cpi gu"lp"vj g'cuuwo gf "gzej cpi g'tcvg."f gur kg"vj g"ko r cev"qh'xctkqwu" equ'kpetgcugu"cpf "vj g"ko r cev"qh"vj g"uuy f qy p"lp"vj g'Ej kpgug"eqputwvkkp"o cej kpgt { "o ctngv"lp"vj g" Rtgekukqp"O cej kpgt { "("Tqdqv'ugi o gpvØHwvj gto qtg."vj g'Ego r cp{ "ku'gZR gevfg "TQKE"qh'7Ø" "cpf " TQG"qh'8Ø" 0

Vj g'qwwqnm'qh'eqpuqrf cvgf "qtf gtu'tgegkxgf "ku'gZR gevfg "vq'dg'ØB.822Ø'dknkqp.'ØB2Ø'dknkqp'kpetgcug" htqo "vj g'r tgxkqwu"qwwqnm0

In this outlook, exchange rates are assumed to be ¥125 to the U.S. dollar and ¥130 to the euro.

Vj g'cdqxg'gctplpi u'qwwqnm'ku'dcugf "qp'kphqto cvkqp'cxckrcdrg"bv"vj g'vko g'qh'r tgr ctevkqp."cpf "kpenwf gu" tkumu'cpf "vpegtvklvku0Y g'vj g'tghqtg" f kueqwtci g'bo cnkpi "kpxguo gpv'f gekukqpu'f gr gpf lpi "uqngq "qp"vj ku" qwwqnm'ØRngcug"pqv"vj cv'cewcn'gctplpi u'o c{ "f khtg"o cvgtkcm "htqo "vj ku"qwwqnm" f wg"vq" c'xctkqv "qh" ko r qtvcpv'hcevqtu"uogo o kpi "htqo "ej cpi gu"vj g"gzvgtpcn'gpxkqpo gpv'cpf lqt"vj g'Ego r cp{ "ku'kpvgtpcn' gpxkqpo gpvØK r qtvcpv'hcevqtu"vj cv'ko r cev'cewcn'qr gtevkpi "r gthqto cpeg'kpenwf g."dw'ctg"pqv'iko kgf " vq."vj g"geqpqo le"ukwcvkqp"uwtqwpf lpi "vj g'Ego r cp{ "ku'ueqr g'qh'dwukpguu."htgki p" gzej cpi g'tcvg."lp" r ctvkwct"vj g" { gp lf qmct "gzej cpi g'tcvg."cz"eqf gu"cpf "qy gt'tgi wcvqt { "u{ ugo /tgrcvf "kuwgu0

2. Condensed Quarterly Consolidated Financial Statements and Notes

(1) Condensed Quarterly Consolidated Financial Position

	O kntqpu'qh' { gp		
	Vicpu'kqp'fcvg *Cr tkr3.'4243+	Cu'qh' O ctej '53.'4244	Cu'qh' Lxpg'52.'4244
Assets			
Current assets			
Cash and cash equivalents	344.388	32: .733	9: .6; 7
Trade and other receivables	577.283	62; .468	624.572
Contract assets	36: .745	32; .354	338.9; 7
Kpxgpvtkgu	787.: 82	837.698	883.244
Kpeqo g'vczgu'tgegkxcdrg	5.6: 4	5.268	7.: ; 9
Qvj gt'hppekericuugu	8.882	32.828	34.797
Qvj gt'ewtgpv'cuugu	45.332	86.3: 6	326.: : 3
Vqcrlewtgpv'cuugu	3.446.: 87	3.542.426	3.5: 4.22:
Non-current assets			
P qp/ewtgpv'cuugu			
Rtqr gt'v' r' rcpv'cpf 'gs wkr o gpv	66; .377	666.597	668.965
Kvcpi kdr'cuugu	84.732	83.; 62	83.824
Tki j v'qh'wug'cuugu	77.726	7: .746	82.32;
Kpxguvo g'pu'cee'q'v'v'gf 'h'it'wukpi 'gs wkr' 'o g'j qf	95.686	92.65:	98.; : :
Qvj gt'hppekericuugu	8; ; 35	92.974	93.525
F g'httgf 'vcz'cuugu	328.652	324.42;	323.; 3;
Qvj gt'pqp/ewtgpv'cuugu	6: .: 57	68.3: 5	68.3; 4
Vqcr'pqp/ewtgpv'cuugu	: 87.: 36	: 76.647	: 86.: 82
Vqcr'cuugu	4.2; 2.89;	4.396.852	4.468.: 8:
Liabilities and Equity			
Liabilities			
Current liabilities			
Ewtgpv'kcdkr'kgu			
Trade and other payables	63: .292	5; ; : ; 4	59: .2; 8
Bonds, borrowings and other financial liabilities	488.946	42: .995	546.734
Income taxes payable	6.975	: .728	6.339
Eqp'v'cev'kcdkr'kgu	37; .698	478.3: ;	492.423
Provisions	48.; 3:	46.62;	43.858
Qvj gt'ewtgpv'kcdkr'kgu	338.466	383.; 73	377.689
Vqcrlewtgpv'kcdkr'kgu	; ; 4.3: 9	3.27; .945	3.376.254
Non-current liabilities			
P qp/ewtgpv'kcdkr'kgu			
Dqpf u.'dqttqy kpi u'cpf 'qyj gt'hppeker'kcdkr'kgu"	69: .224	67: .28:	64; .957
T g'wt go gpv'dgp'ghk'kcdkr'kgu	337.43:	32/kkv	

***2) Condensed Quarterly Consolidated Statement of Profit and Loss and
Condensed Quarterly Consolidated Statement of Comprehensive Income**

Condensed Quarterly Consolidated Statements of Profit and Loss

	O kıkqu'qh'ı gp	
	Vj tgg'o qpvj u'gpf gf " Lvp'52.'4243	Vj tgg'o qpvj u'gpf gf " Lvp'52.'4244
Tgxgpwg	577.792	572.566
Equw'qh'ucrgu	4; 3.422	4; 4.; 94
I tquu'r tqtkv	86.58;	79.594
Selling, general and administrative expenses		

(3) Condensed Quarterly Consolidated Statement of Changes in Equity

O krikpu'qih' gp

(4)

***5) Notes Concerning Condensed Quarterly Consolidated Financial Statements**

Not applicable

Three months ended June 30, 2021 (April 1, 2021 ó June 30, 2021)

	Aerospace Systems	Rolling stock	Gpgeti {" Uqnlwqpp{" " O ctpqg" Gpi kpggt kpi	Rtgekukap" O cej kpgt {" " T qdqv	O qvqte{eng" ("Gpi kpg	Other	Total	Eliminations and corporate *2	Consolidated total
T gxpwg"ltqo " gzvgtprilewqo gtu	70,075	28,796	70,331	57,651	113,478	15,236	355,570	/	355,570
Intersegment revenue and transfers*1	2,333	2	3,463	3,990	138	3,980			

Vj g'I tqwr 'f kuemqugf 'ku'eqpf gpugf 's wctvgtñ 'eqpuqrñf cvgf 'hpcpekn'ucvgo gpw'lp'ceeqtfcpeg'y kj " KHTU'htqo "vj g'htuv's wctvgt"qh'vj ku'eqpuqrñf cvgf "hkecn' { gct0'Vj g"o quv'tgegpv'eqpuqrñf cvgf "hpcpekn' ucvgogpwr'tgrctgf "lp'ceeqtfcpeg'y kj "Lcr cpug'I CCR"ctg"vj qug'htq"vj g'eqpuqrñf cvgf "hkecn' { gct' gpf gf "O ctej '53.'4244."cpf "KHTU'tcpukqpf'f cvg'ku'Cr tki'3.'42430

300 cpf cvqt { "gzegr vkpu'cpf "gzgo r vkp'r tqxkukpu'wpgt "KHTU'3

kp'r tlpekr ñg. "KHTU'tgs wktgu'eqo r cplgu'vj cv'cf qr v'KHTU'htq"vj g'htuv'ko g"vq'cr r n' "vj g"ucpf ctf u' tgs wktgf "d { "KHTU'tgtqur gevkgñ'0J qy gxgt."htq"uqo g"qh'vj g'ucpf ctf u'tgs wktgf "wpgt "KHTU."KHTU'3" ur gekhgu'ucpf ctf u'htq'y j lej "vj g'gzgo r vkp'ku'cr r ñgf "o cpf cvqtñ { "cpf "vj qug'htq'y j lej "vj g'gzgo r vkp' ku'cr r ñgf "xqmpvctki'0

Kgo u'vj cv'o wuv'cr r n' "o cpf cvqt { "gzgo r vkpu'ctg'öguvko cvgu.ö'öf gtgeqi pkkq'qh'hpcpekn'cuugw'cpf " hpcpekn' ñcdkñkgu.ö" öj gf i g" ceeqwpvpi .ö" öppp/eqptvñkpi " kpvgtu.ö" cpf " öerucñkccvkp" cpf " o gcuwtgo gpv'qh'hpcpekn'lpwtwo gpw.ö"cpf "vj g { "ctg"r tqj kdkgf "tgtqur gevkg"cr r ñccvkp"qh'KHTU' Gzegr v' htq" öf gtgeqi pkkq' qh' hpcpekn' cuugw" cpf " hpcpekn' ñcdkñkgu.ö" vj g" I tqwr " cr r ñgu" vj g" gzgo r vkpu'r tqur gevkgñ "htqo "vj g'tcpukqpf'f cvg0'öF gtgeqi pkkq'qh'hpcpekn'cuugw'cpf "hpcpekn' ñcdkñkgu.ö'ku'cr r ñgf 'r tqur gevkgñ "htqo "vj g'f cvg'ugrgev'f "d { "vj g'I tqwr 0

O clqt "gzgo r vkpu'cf qr vgf "d { "vj g'I tqwr "y j gp'tcpukqplpi "htqo "Lcr cpug'I CCR"vq'KHTU'ctg'cu' hqmqy u0

*3+'Dwukpguu'eqo dlpvcvqpu

Vj g'I tqwr "grgevu'pqv'vq'cr r n' "KHTU'5'tgtqur gevkgñ "vq'vj g'öDwukpguu'eqo dlpvcvqpuö'vj cv'qeewtgf " dghqtg'vj g'f cvg'qh'tcpukqpf'vq'KHTU0

*4+'Ngcugu

Vj g'I tqwr "f gvgo kpgu'y j gvj gt"ceqptcev'gzkñkpi "cv'vj g'f cvg'qh'tcpukqpf'vq'KHTU'kpenw'gu'ngcugu" dcugf "qp'vj g'hcwu'cpf "ektewo ucpegu'gzkñkpi "cu'qh'vj cv'f cvg."cpf "vj g'ngcug'ñcdkñk' "ku'vj g'r tgu'gpv'xcw'g" qh'vj g'tgo clpki "ngcug'r c { o gpw'f keqwpv'f "wukpi "vj g'nguggu'kpetgo gpv'ñd'qttqy kpi "tcvg'cu'qh'vj g" vcpukqpf'f cvg0'kp'cf f kkp."vj g'tki j v'qh'wug'cuugv'ku'o gcuwtgf "cu'qh'vj g'tcpukqpf'f cvg'cpf "ku'gs wcn'vq" vj g'ngcug'ñcdkñk'0

*5+'Gzej cpi g'f khgtgpegu'qp'tcpurvkp'qh'htqgki p'qr gtcvkqpu

Vj g'I tqwr "f ggo u'vj g'ewo wv'vkg'tcpurvkp'f khgtgpegu'qh'cm'htqgki p'qr gtcvkqpu'vq'dg' | gtq'cv'vj g" vcpukqpf'f cvg'qh'KHTU0

*6+'Hpcpekn'lpwtwo gpw"

Vj g'f guki pcvkqpf'lp'ceeqtfcpeg'y kj "KHTU"; . "öHpcpekn' kputwo gpwö'htq" hpcpekn'lpwtwo gpw"

tgeqi pl gf "r tlqt"v"vj g"f cvg"qh'vcpuklqp"v"KHU"ku"dcugf "qp"tgrxcpv'hew"cpf "ekewo ucpegu"vj cv'gzkugf "cv'vj g"f cvg"qh'vcpuklqp"v"KHU

40Tgeqpekrcvqpu

Kp't gr ct lpi 'vj g'eqpf gpugf 's wctvgtl' 'eqpuqrf cvgf 'hpcpekn'ucvgo gpw'dcugf "qp"KHU."vj g'Eqo r cp {" tgeqpekrg'gs wkv.'r tqhk'cpf 'hqu.'cpf 'eqo r tgj gpukg'lpego g'y j lej 'r tgxkqwan' tgr qtvgf 'kp'vj g's wctvgtl' " eqpuqrf cvgf "hpcpekn'ucvgo gpw'dcugf "qp"lcr cpug"l CCRO"vj g"ghgeu"qh'vj ku'cf lwwgo gpv'qp"vj g" I tqwr au'hpcpekn'eqpf klqp."qr gtcvpi 'tguwmu'cpf 'ecuj 'hny u'ctg"cu'hqmqy u'

Kp'vj g'tgeqpekrcvqpu'dgmqy . "oTgercuukh'ecvqpo'kpenw gu'kgo u'vj cv'f q"pqv'chgevt'gvclp'gf "gctplpi u" cpf "eqo r tgj gpukg'lpego g."y j kg"oF khtg'pgeu"kp"tgeqi plklqp"cpf "o gcuwtgo gp'o"kpenw g"kgo u'vj cv' chgevt'gvclp'gf "gctplpi u'cpf "eqo r tgj gpukg'lpego g0

*3+'Tgeqpekicwqpu'qh'gs wkv{

*k+'Transition date *Cr tki3.'4243+

O krikpu'qh'gp

(ii) As of June 30, 2021

O krikpu'qh' { gp

Nkpg'kgo u'w'pf gt Lcr cpgug'I CCR	Japanese GAAP	Reclassification	Differences in recognition and measurement	IFRS	P qvgu	Line items under IFRS
Cuugvu						Assets
Ewt'gpv'cuugvu						Current assets
Ecu'j 'cpf 'f gr quku	122,051	*(4,987)		117,064	*c+	Cash and cash equivalents
P qv'gu'cpf 'cee'q'w'p'u" t'geg'k'cd'ng'/'\t'cf'g'.'cpf' "	410,009	*(100,772)	16,598	325,834	*d+.*e+ *f+.*g+	Trade and other receivables
Cm'uj' c'peg'ht' 'f' q'wd'v'hw'ri' cee'q'w'p'u	*(3,636)	3,636	-	-	*e+	
O'g'tej' c'pf' k'ug' 'c'pf' 'h'p'k'uj' g'f' " i' q'q'f' u	66,471	*(66,471)	-	-	*g+	Contract assets
Y'q'tn'lk'p' 'r' t'q'eg'uu	410,871					

* +

gve0'y j lej "y gtg"lpenwf gf "lp"öQvj gtö"qh"lpxguo gpw"cpf "qj gt"cuugw"wpf gt"Lcr cpgug"I CCR"ctg"
tgercuukhgf "q"öQvj gt"lpcpekri'cuugwö"qh'pqp/ewttgpv'cuugw'wpf gt"KHUO

F gtlxcvkg"lkdrlkkgu."y j lej "y gtg"lpenwf gf "lp"öQvj gtö"qh'ewttgpv'lkdrlkkgu"wpf gt"Lcr cpgug"I CCR"
ctg'tgercuukhgf "q"öDqpf u."dqttqy lpi u'cpf "qj gt"lpcpekri'kdrlkkguö"qh'ewttgpv'lkdrlkkgu"wpf gt"KHUO"
K'cf flkqp."lupi /vgt "ceeqpwu'r c{cdng."gve0'y j lej "y gtg"lpenwf gf "lp"öQvj gtö"qh'pqp/ewttgpv'lkdrlkkgu"
wpf gt"Lcr cpgug"I CCR"ctg'tgercuukhgf "q"öDqpf u."dqttqy lpi u'cpf "qj gt"lpcpekri'kdrlkkguö"qh'pqp/
ewttgpv'lkdrlkkgu"wpf gt"KHUO'

(h)

equu'tgrv'gf "q"o cuu'r tqf we'vqp"qh'p'gy 'r tqf we'u'cpf "o qf gnu."gve0y cu'tgeqtf gf "cu"öY qtnikp'r tqeguüö"
Wpf gt "KHU."f gxgr o gpv'g'zr gpugu'yj cvö gg'vj g'etkgtk'hqt'ecr kcrk' cvkqp'ctg'tgeqtf gf "cu"öK'v'pi kdr"
cuugwö"K"cf f k'kqp."egt'v'kp"gzr gpugu'yj cv'y gtg"gzr gpugf "cu"öU'gm'pi . "i gpgt'cn'cpf "cf o k'p'k'v'v'x'g"
gzr gpuguö"y j gp"l'pewt'gf "f gxgr o gpv'g'zr gpugu'wpf gt "Lcr cp'gug"l CCR"ctg'tgeqtf gf "cu"öR'tqr gt'v'."
r r'p'v'cpf "gs w'k' o gpvö"cu'yj g{ "j cxg'yj g'etkgtk'hqt'ecr kcrk' cvkqp"wpf gt "KHU"öH'w'v'j gto qtg."l'p'eg'KHU"
f qgu"pqv'cm'qy "f gr tge'k'v'k'p"ht"cuugv' ces w'k'k'k'p'u"qyj gt "y cp"i qxgtpo gpv' u'w'duk' k'gu."cpf "tgeqtf u"
r tqeguugf "w'k'pi "yj g'f k'ge'v'f gr tge'k'v'k'p"o gyj qf "wpf gt "Lcr cp'gug"l CCR"j cxg'dggp'ecpegrf 0

(l) Adjustments to right-of-use assets and lease liabilities

Wpf gt "Lcr cp'gug"l CCR"gzegr v'ht "h'p'c'p'eg"r'cug"t'c'p'uce'v'k'p'u."r'cug"r c { o gpv'ctg"gzr gpugf "cv'yj g"
v'k' g'yj g{ "l'pewt'gf 0Wpf gt "KHU."yj g'r t'g'ug'p'v'x'c'w'g'k'u"o gcu'w'gf "dcugf "qp"yj g'h'w'w'g'r'cug'r c { o gpv'cv'
yj g'r'cug"eqo o g'p'ego gpv'f cv'g'cpf "tgeqtf gf "cu"öT'k' j v'q'h/w'ug"cuugwö"cpf "öN'g'cug"r'c'd'k'k'k'g'uö"öN'g'cug"
r'c'd'k'k'k'g'uö"ctg'l'p'en'w'f gf "l'p"öD'q'p'f u."d'q'tt'q'y k'pi u'cpf "qyj gt "h'p'c'p'ek'cn'r'c'd'k'k'k'g'uö"wpf gt "ewt'gpv'cpf "p'q'p/
ewt'gpv'r'c'd'k'k'k'g'uö

(m) Adjustments to levies

Wpf gt "Lcr cp'gug"l CCR"gzr gpugu'yj gtg'tgeqi p'k' gf "hqt"k'go u's w'c'k'k'g'f "cu"r'g'x'k'g'u"u'w'ej "cu"r' t'q'r gt'v' "
w'z'g'u."q'x'g't"yj g'h'k'ue'cn' { g'c't'0'Q'p"yj g"q'j gt"j cpf ."wpf gt "KHU."yj g{ "ctg'tgeqi p'k' gf "cu"öQ'j gt"ewt'gpv'
r'c'd'k'k'k'g'uö"wpf gt "ewt'gpv'r'c'd'k'k'k'g'uö"cv'yj g'v'k'o g'yj g'v'z"cuug'w'o gpv'k'u'f g'v'g'to k'p'g'f 0

(n) Adjustments to employee benefit

Y k'j "t'g'ur ge'v'v'q"t'g'v'k't'go gpv'd'g'p'g'h'k'r'c'd'k'k'k'v'f."wpf gt "Lcr cp'gug"l CCR"ce'w'ct'k'cn'i c'k'p'u"cpf "r'q'u'gu"cpf "
r t'k'q't c'p'f "

y j gp'uidugs vgp'vej cpi gu'lp'hck'xcnwg'ctg'f'guli pcvgf 'vq'dg'r'tgugpvf 'lp'qyj gt'eqo r'tgj gpukxg'kpeqo g0

(p) Adjustment to tax effects

Tgi ctf lpi 'yj g'cf qr vq'p'qh'KHTU."öF ghgttgf 'vz'cuugwö'cpf "öF ghgttgf 'vz'hcdkkkguö'j cxg'kpetgcugf " qt'f getgcugf 'f wq'vq'yj g'tgeqpukf gtcvq'p'qh'yj g'tgeqxgtdkkk' "qh'cm'f ghgttgf 'vz'cuugwö'k'cf f kkp." wpf gt'Lcr cpgug'I CCR"vz'ghgeu'ctkupi "Itqo "yj g'grko kpcvq'p'qh'wptgerk' gf "r tqhku'cpf "mugug'ctg" ecrewrcvgf "wulpi "yj g'ghgevkxg'vz'tcvg'qh'yj g'ugmgt."j qy gxgt."wpf gt"KHTU."yj gug'ctg"ecrewrcvgf "wulpi " yj g'ghgevkxg'vz'tcvg'qh'yj g'dw'gt0

(q) Reclassification of exchange differences on translation of foreign operations

Cv'c'htuv'ko g'cf qr vq'p."yj g'I tqwr "j cu'qr vgf "vq"er r n' "yj g'gzgo r vq'p"r tqxkf gf "k'KHTU"3"cpf " wcpuhgttgf "yj g'gpvk'g'dcrepeg'qh'ewo wrcvkxg'gzej cpi g'f hgtgpegu'qh'htgki p"qr gtcvq'p'vq'öT'gvc'p'gf " gctplpi uö'cv'yj g'tcpuk'p'f'cvg0

(r) Retained earnings

Vj g'ko r cev'qh'yj g'cdq'xg'cf lwwo gpw'qp'tgv'k'p'gf "gctplpi u'ku'cu'hqmqy u0'muu+

O kkp'p'qh'f'gp

Eqpuq'kf'cvgf 'Hlpcp'ek'ri'Rqukk'qp

KHTU'tcpuk'p'f'cvg

*Cr tki'3.'4243+

*4+'Tgeqpekicwqpu'qh'r tqh'qt'muu'cpf'eqo r tgj gpukg'kpeqo g

*k'Vj tgg'o qpy u'gpf gf 'Lwp'52.'4243'*Cr tki3.'4243"6

*k'Eqpuqkf cvgf 'hucen' { gct "gpf gf "O ctej "53.4244" *Cr tln'3. "4243"6"O ctej "53. "4244+

O krikpu'qh' { gp

Line items under Japanese GAAP	Japanese GAAP	Tgeruuk'ecv'qp	Differences in recognition and measurement	¥1U	Notes	Line items under IFRS
Net sales	1,500,879			1,500,879		Tgxgpwg"
Cost of sales	1,244,300		3,314	1,247,615	(a),(c)	Equv'qh'ucrgu
	256,578		3,314)	253,263		I tqur' tqhw"
Selling, general and administrative expenses	210,772	123	239	211,134	(c)	Ugnkpi .i gpgtcn'cpf" cf o k'pntcv'g"gzr gpugu"
		14,289)	120)	14,410)	(a)	Share of profit (loss) of investments accounted for using equity method
		6,292	503	6,795	(a)	Other income
		7,249 1				

(kk) Notes on reconciliation of profit and loss and comprehensive income

(Reclassification)

*c+Tgeruuklecvqp"qh'r t gupvcvqp'kgo u

Hqt'kgo u'r t gupvgf "cu'öp qp/qr gtcvpi 'lpeqo g.ö'öp qp/qr gtcvpi "gzi gpugu.ö'öGzvcqtf kpct { 'lpeqo gö" cpf "öGzvcqtf kpct { "quuguö"wpf gt "Lcr cpug"l CCR"hpcepg/tgrvgf "r tqhku"qt "quugu"ctg"tgeqtf gf "cu" öHhpcepg"lpeqo gö"cpf "öHhpcepg"equuö."cpf "qyj gt "kgo u"ctg"r t gupvgf "cu"öEquv'qh'ucrgu.ö"öQyj gt" lpeqo g.ö"öQyj gt"gzr gpugu.ö"cpf "öUj ctg"qh'r tqhkv"quu+"qh'kpxguvo gpw"ceeqwpvgf "hqt"wikpi "gs wkv" o gj qf .ö"wpf gt "KIU

*d+Tpeqo g'cz"gzr gpug

(3) Adjustment to Cash Flow

3. Supplementary information

(1) Supplementary information on consolidated earnings forecasts for the fiscal year ending March 31, 2023

*千 Revenue and business profit (loss)

Billions of yen

	Outlook for the year ending March 31, 2023 (fiscal 2022)			Year ended March 31, 2022 (Fiscal 2021) (Actual)
	Revised forecast (A)	Forecast issued May 10, 2022 (B)	Change (A ó B)	
Tgr qtwdrg"ugi o gpv				
	Revenue	Business profit		