

Consolidated Financial Statements

Consolidated Statement of Financial Position

	(Millions of yen)	
	For the year ended March 31, 2023	For the year ended March 31, 2024
Assets		
Current assets		
Cash and cash equivalents	138,420	84,153
Trade and other receivables	470,398	681,030
Contract assets	159,422	136,706
Inventories	690,431	710,207
Income taxes receivable	551	2,158
Other financial assets	10,741	11,024
Other current assets	100,385	101,644
Total current assets	1,570,350	1,726,925
Non-current assets		
Property, plant and equipment	451,010	496,331
Intangible assets	66,248	69,617
Right-of-use assets	68,422	64,824
Investments accounted for using equity method	77,440	90,954
Other financial assets	70,224	80,762
Deferred tax assets	110,264	117,452
Other non-current assets	43,763	33,307
Total non-current assets	887,374	953,250
Total assets	2,457,725	2,680,176

	(Millions of yen)	
	For the year ended March 31, 2023	For the year ended March 31, 2024
Liabilities and equity		
Liabilities		
Current liabilities		
Trade and oTCo10.2a27ne2payab(iy9Bonds,(mn.nf 0 -2.e0.23)-x)	452,250	521,734
Te21neiab(ino6.6929 c cm 0 6 30.236l S)42 c6 0 l42 cm874 13641id(e0e6T)6l S Q BT.C-0.236l S Non-controlling interests	340,176	453,694
Total equity	18,071	7,928
Total liabilities and net equity	256,247	265,468
	22,897	34,242
	10,258	72,518
	208,760	185,902
	1,308,661	1,541,489
	445,082	391,539
	91,552	74,604
	1,942	957
	833	707
	12,779	16,327
	552,190	484,137
	1,860,852	2,025,626
	104,484	104,484
	55,716	56,455
	380,255	405,156
	(1,107)	(1,060)
	36,852	69,054
	576,201	634,090
	20,670	20,459
	596,872	654,549
	2,457,725	2,680,176

Consolidated Statements of Profit and Loss

	(Millions of yen)	
	For the year ended March 31, 2023	For the year ended March 31, 2024
Revenue	1,725,609	1,849,287
Cost of sales	1,391,787	1,537,050
Gross profit	333,822	312,237
Selling, general and administrative expenses	252,311	276,044
Share of profit of investments accounted for using equity method	3,314	11,358
Other income	4,850	5,704
Other expenses	7,320	7,053
Business profit	82,355	46,201
Finance income	2,291	3,040
Finance costs	14,297	17,261
Profit before tax	70,349	31,980
Income tax expense	15,058	4,670
Profit	55,290	27,310
Profit attributable to:		
Owners of parent	53,029	25,377
Non-controlling interests	2,261	1,932
Earnings per share		
Basic earnings per share	316.63	151.51

Consolidated Statements of Comprehensive Income

	(Millions of yen)	
	For the year ended March 31, 2023	For the year ended March 31, 2024
Profit	55,290	27,310
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Financial assets measured at fair value through other comprehensive income	(363)	4,214
Remeasurement of defined benefits plans	14,353	15,017
Share of other comprehensive income of investments accounted for using equity method	0	1
Total of items that will not be reclassified to profit or loss	13,989	19,233
Items that may be reclassified to profit or loss		
Cash flow hedges	1,932	103
Exchange differences on translation of foreign operations	10,112	23,302
Share of other comprehensive income of investments accounted for using equity method	508	3,795
Total of items that may be reclassified to profit or loss	12,553	27,202
Total other comprehensive income	26,542	46,435
Comprehensive income	81,833	73,745
Comprehensive income attributable to:		
Owners of parent	78,785	71,009
Non-controlling interests	3,048	2,736

