



Summary of Financial Statements for the Second Quarter of the Year Ending December 31, 2019 (J-GAAP) (Consolidated)

August 7, 2019

Stock Exchange: Tokyo Stock Exchange, 1st Section

Company Name: Sodick Co., Ltd.

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

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Scheduled Date of Filing of Quarterly Report: August 7, 2019

Scheduled Date of Dividend Payout: September 5, 2019

Explanatory Documents Supplemental to the Quarterly Financial Statements: Yes

Result Briefing: Yes (for institutional investors and analysts)

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

1. Consolidated Results for the 2Q of the Fiscal Year Ending December 31, 2019 (from January 1, 2019 to June 30, 2019)

(1) Consolidated Financial Results (Accumulated Total)

(Percentages indicate year on year changes)

	Net Sales		Operating Income		Ordinary Income		Profit Attributable to Owners of Parent	
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%
2Q of the fiscal year ending December 31, 2019	32,717	(21.0)	2,127	(59.7)	2,073	(60.0)	892	(75.7)
2Q of the fiscal year ended December 31, 2018	41,416	—	5,277	—	5,185	—	3,677	—

Note: Comprehensive income: 2Q of the fiscal year ending December 31, 2019: ¥30 million (98.6%) 2Q of the fiscal year ended December 31, 2018: ¥2,153 million (—%)

	Earnings per Share	Diluted Earnings per Share
	¥	¥
2Q of the fiscal year ending December 31, 2019	18.98	16.30
2Q of the fiscal year ended December 31, 2018	78.29	67.22

The Company implemented a change in fiscal term-end from March 31 to December 31, effective from the fiscal year ended December 31, 2017, with approval for partial amendments to the Articles of Incorporation by the 41st ordinary general shareholders' meeting held on June 29, 2017. Owing to this change, the period of 1Q of the fiscal year ended December 31, 2018 does not correspond to the comparable period of 1Q of the fiscal year ended December 31, 2017. As a result, quarter on quarter changes are not provided for 1Q of the fiscal year ended December 31, 2018.

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio	Net Assets per Share
	¥ Million	¥ Million	%	¥
2Q of the fiscal year ending December 31, 2019	115,896	57,652	49.7	1,223.61
Fiscal year ended December 31, 2018	119,082	58,129	48.7	1,235.46

Reference: Shareholders' Equity: 2Q of the fiscal year ending December 31, 2019: ¥57,562 million /Fiscal year ended December 31, 2018: ¥58,033 million

Note: The Company has adopted "Partial Amendments to Accounting Standard for Tax Effect Accounting" (ASBJ Statement No. 28; February 16, 2018), effective from the beginning of 1Q the fiscal year. This change has been applied retrospectively to figures for the fiscal year ended December 31, 2018.

2. Cash Dividends

	Annual Dividend				
	End of 1Q	End of 2Q	End of 3Q	End of 4Q	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended December 31, 2018	—	12.00	—	12.00	24.00
Fiscal year ending December 31, 2019	—	12.00	—	—	—
Fiscal year ending December 31, 2019 (Forecast)	—	—	—	13.00	25.00

Note: Revisions to most recently announced dividend forecast: None

3. Forecast for the Fiscal Year Ending December 31, 2019 (From January 1, 2019 to December 31, 2019)

(Percentages indicate year-on-year changes)

	Net Sales		Operating Income		Ordinary Income		Profit Attributable to Owners of Parent		Earnings per Share
	¥ Million	%	¥ Million	%	¥ Million	%	¥ Million	%	Yen
Full-year	66,200	(20.0)	3,800	(61.6)	3,600	(62.6)	2,000	(69.1)	42.58

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

* Notes

- (1) Changes in important subsidiaries during the consolidated cumulative second quarter under review (changes occurred in specified subsidiaries in conjunction with a change in the scope of consolidation): None
- (2) Application of accounting specific to the preparation of quarterly consolidated financial statements: None
- (3) Change of accounting policies; change and /or restatement of accounting estimates
- (i) Change of accounting policies caused by revision of accounting standards: None
 - (ii) Change of accounting policies other than any stated in (i): None
 - (iii) Change of accounting estimates: None
 - (iv) Retroactive restatement: None

(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)	2Q of the fiscal year ending December 31, 2019	53,450,916 shares	Fiscal year ended December 31, 2018	53,450,916 shares
(ii) Number of treasury shares as of the balance sheet date	2Q of the fiscal year ending December 31, 2019	6,407,629 shares	Fiscal year ended December 31, 2018	6,477,947 shares
(iii) Average number of shares outstanding during period (quarterly cumulative total)	2Q of the fiscal year ending December 31, 2019	46,993,899 shares	2Q of the fiscal year ended December 31, 2018	46,972,472 shares

* This summary of quarterly financial statements is not subject to any quarterly review by certified public accountants or by auditing companies.

* 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 6 of the attachment to this summary of quarterly financial statements.

1. Qualitative Information Regarding the Quarterly Financial Statements Under Review

The matters mentioned in the text regarding the future are what Sodick Group judged to be as of the end of the quarterly consolidated accounting period under review.

(1) Explanation regarding Results of Operations

During the consolidated cumulative second quarter under review, the Japanese economy continued to follow a moderate recovery path owing primarily to improvement in corporate earnings as well as the employment environment, but the minor slump in exports and production continued owing to policy factors, primarily the trade conflict between the U.S. and China. Meanwhile, in the global economic arena, the U.S. economy fared well, underpinned largely by improvement in the employment environment and steady consumer spending, whereas the European economy weakened owing to the continued decline in exports amid the growing turmoil surrounding Brexit. China also suffered a continued economic downturn owing to the sluggish growth in exports and cautious stance toward investment resulting from the US-China trade friction. Other Asian countries saw their overall economic growth leveled off. However, the future still remains uncertain, especially owing to a number of worrying causes, including the effect of trade policies in the U.S. and China, the political climate in Europe and fluctuations in financial markets.

In this business environment, Sodick Group made efforts to strengthen the Sodick brand by displaying our products at exhibitions at home and abroad. We implemented aggressive business activities to increase the market share by participating in INTERMOLD2019 (the 30th Japan Metal Stamping Technology Exhibition) / Die & Mold Asia 2019 held at Tokyo Big Sight, and the Beijing International Machine Tool Fair CIMT2019 held in Beijing, China.

Furthermore, we have been strengthening research and development related to metal 3D printers, the development of new power sources and elemental technologies such as a new generation of CNC, and next-generation technologies. We have developed and patented a new technology, the SRT method, which suppresses residual stress inside a molded object, which is unavoidable in metal 3D printer processing. With this technology, we can suppress stress strain after molding by one tenth (internal valuation of molded shape surveyed by the Company), enabling a significant extension of the applicable scope of molding for plastic mold parts.

In addition, in other business, we strive to increase the capacity of production facilities of the Injection Molding Machinery Division and ceramic production facilities from a mid- and long-term business expansion.

As a result of the above, the consolidated net sales for the second quarter under review totaled ¥32,717 million (down 21.0% year on year) with operating income at ¥2,127 million (down 59.7%), ordinary income at ¥2,073 million (down 60.0%), and profit attributable to owners of parent at ¥892 million (down 75.7%).

Results by segment are described below.

(Breakdown of Net Sales)

(In million yen)

	2Q of the fiscal year ended December 31, 2018 (from January 1 to June 30, 2018)	2Q of the fiscal year ending December 31, 2019 (from January 1 to June 30, 2019)	Increase/decrease	
			(Amount)	(Ratio)
Machine Tool Segment	29,980	23,444	(6,536)	(21.8%)
Industrial Machinery Segment	4,981	4,213	(767)	(15.4%)
Food Processing Machinery Segment	3,151	2,344	(807)	(25.6%)
Others	3,303	2,715	(587)	(17.8%)
Net Sales Total	41,416	32,717	(8,699)	(21.0%)

(Breakdown of Segment Income)

(In million yen)

	2Q of the fiscal year ended December 31, 2018 (from January 1 to June 30, 2018)	2Q of the fiscal year ending December 31, 2019 (from January 1 to June 30, 2019)	Increase/decrease	
			(Amount)	(Ratio)
Machine Tool Segment	5,179	2,862	(2,316)	(44.7%)
Industrial Machinery Segment	302	(3)	(305)	-
Food Processing Machinery Segment	424	293	(131)	(31.0%)
Others	695	64	(631)	(90.8%)
Adjustment	(1,324)	(1,0489)	—	-
Operating Income Total	5,277	2,127	(3,150)	(59.7%)

< Machine Tool Segment >

In Japan, Europe, and Asian countries, including China, the largest market for the Company, sales of EDMs for the second quarter under review decreased significantly mainly owing to the decline in demand for smartphones and electronic components as well as weakness in the auto-related industries, which had been relatively solid, because of the U.S.-China trade conflict. On the other hand, in North America, demand from the aerospace and medical equipment-related industries continued to be robust. In Thailand, India, and Vietnam, demand, mainly that from the auto-related industries, continued to be steady.

As a result of the above, the segment chalked up net sales of ¥23,444 million (down 21.8% year on year) with segment income of ¥2,862 million (down 44.7%) owing to a lower plant utilization ratio in line with a decrease in sales volume as well as an increase in fixed costs.

< Industrial Machinery Segment >

Demand for components such as connectors and sensors for auto-related industries, mainly those in Japan, remained solid, but their sales were sluggish as capital investments declined at home and abroad owing to the impact of the U.S.-China trade conflict. Although demand from the smartphone and electronic component-related industries in China and other countries and regions in Asia continued to lose its momentum, demand for optical lens forming and water-proof silicon molding machines, and infrastructure development to respond to 5G started to pick up. Demand from medical equipment-related industries in North America continued to be solid.

As a result of the above, the segment racked up net sales of ¥4,213 million (down 15.4% year on year) and segment loss of ¥3 million (segment income for the same quarter of the previous fiscal year was ¥302 million).

< Food Processing Machinery Segment >

The food processing machinery segment is engaged in the development, production, and sale of a wide range of noodle making machines, noodle making plants, sterile-packed cooked rice production systems, etc. as well as the provision of related maintenance services. In addition to the continuing strong demand for high-quality noodle making equipment, there was a rising demand for sterile-packed cooked rice production systems both in Japan and abroad. Demand for automation equipment for the purpose of hygiene control and labor saving expanded. However, both segment sales and income slowed down partly because some orders were received in the latter half of the year.

As a result of the above, net sales of the food processing machinery segment totaled ¥2,344 million (down 25.6% year on year) and segment income amounted to ¥293 million (down 31.0%).

< Others >

Other segments consist of precision mold and precision molding operations involving the made-to-order production of precision connectors and other products, element technology operations involving development, the production and sales of products utilizing Sodick's unique technologies such as linear motors and ceramics components as well as LED lighting equipment and leasing operations involving leasing of EDMs, machining centers and injection molding machines. While demand for precision mold and precision molding operations from the auto-related industries continued to lose momentum, sales of ceramics mainly to the semiconductor production equipment industries decreased. As a result, in the segments, net sales were ¥2,715 million (down 17.8% year on year), and segment income was ¥64 million (down 90.8%), and profitability has not recovered owing to the reinforcement of capability of production facilities for medium-to long-term business expansion.

(2) Explanation regarding Financial Position

Total assets at the end of the quarterly consolidated accounting period under review stood at ¥115,896 million, an decrease of ¥3,186 million compared to the level at the end of the previous consolidated fiscal year, primarily due to a ¥3,311 million decrease in notes and accounts receivable-trade

Liabilities at the end of the period totaled ¥58,243 million, a decrease of ¥2,709 million from the end of the previous consolidated fiscal year, mainly reflecting a ¥950 million decrease in other current liabilities, a ¥906 million decrease in electronically recorded obligations-operating and a ¥408 million decrease in short-term loans payable.

Net assets totaled ¥57,652 million at the end of the period, an decrease of ¥476 million from the end of the preceding consolidated fiscal year, largely owing to a ¥682 million decrease in foreign currency translation adjustment, partially offset by an ¥321 million increase in retained earnings

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

There has been revisions in the projections of results that were announced on February 14, 2019.

2. Quarterly Consolidated Financial Statements and Notes

(1) Quarterly Consolidated Balance Sheets

(In million yen)

	Fiscal Year ended December 31, 2018 (As of December 31, 2018)	2Q Fiscal Year ending December 31, 2019 (As of June 30, 2019)
Assets		
Current assets		
Cash and deposits	33,546	34,260
Notes and accounts receivable-trade	14,972	11,661
Electronically recorded monetary claims-operating	1,545	1,942
Merchandise and finished goods	9,774	10,034
Work in process	8,661	8,742
Raw materials and supplies	8,809	8,125
Other	2,807	1,920
Allowance for doubtful accounts	(171)	(222)
Total current assets	79,946	76,464
Non-current assets		
Property, plant and equipment		
Buildings and structures	26,262	27,500
Machinery, equipment and vehicles	20,059	21,099
Other	13,216	13,171
Accumulated depreciation	(28,626)	(29,991)
Total property, plant and equipment	30,912	31,779
Intangible assets		
Goodwill	1,642	1,558
Other	902	853
Total intangible assets	2,544	2,411
Investments and other assets		
Other	5,797	5,483
Allowance for doubtful accounts	(117)	(242)
Total investments and other assets	5,679	5,241
Total non-current assets	39,136	39,432
Total Assets	119,082	115,896

(In million yen)

	Fiscal Year ended December 31, 2018 (As of December 31, 2018)	2Q Fiscal Year ending December 31, 2019 (As of June 30, 2019)
Liabilities		
Current liabilities		
Notes and accounts payable-trade	4,855	4,776
Electronically recorded obligations-operating	5,969	5,062
Short-term loans payable	4,106	3,697
Current portion of long-term loans payable	7,777	7,676
Income taxes payable	535	3095
Provision	1,064	953
Other	7,496	6,545
Total current liabilities	31,804	29,017
Non-current liabilities		
Convertible bond-type bonds with subscription rights to shares	7,981	7,981
Long-term loans payable	19,659	19,508
Provision	301	275
Net defined benefit liability	609	703
Assets retirement obligations	68	69
Other	528	689
Total non-current liabilities	29,148	29,226
Total liabilities	60,953	58,243
Net Assets		
Shareholders' equity		
Capital stock	20,785	20,785
Capital surplus	5,877	5,896
Retained earnings	32,823	33,145
Treasury shares	(4,698)	(4,647)
Total shareholders' equity	54,788	55,179
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	967	837
Foreign currency translation adjustment	2,513	1,831
Remeasurements of defined benefit plans	(236)	(285)
Total accumulated other comprehensive income	3,244	2,382
Non-controlling interests	96	90
Total Net Assets	58,129	57,652
Total Liabilities and Net Assets	119,082	115,896

(2) Consolidated Statements of Quarterly Income and Comprehensive Income
 (Consolidated Statements of Quarterly Income)
 (2Q Consolidated Results Accumulation Period)

(In million yen)

	2Q Fiscal Year ended December 31, 2018 (From January 1, 2018 to June 30, 2018)	2Q Fiscal Year ending December 31, 2019 (From January 1, 2019 to June 30, 2019)
Net sales	41,416	32,717
Cost of sales	26,125	21,386
Gross profit	15,290	11,331
Selling, general and administrative expenses		
Personnel expenses	3,799	3,715
Provision of allowance for doubtful accounts	30	71
Other	6,182	5,416
Total selling, general and administrative expenses	10,012	9,203
Operating income	5,277	2,127
Non-operating income		
Interest income	114	120
Dividends income	39	215
Share of profit of entities accounted for using equity method	11	8
Subsidy income	96	91
Gain on sales of scraps	24	10
Other	143	81
Total non-operating income	430	526
Non-operating expenses		
Interest expenses	164	142
Foreign exchange losses	307	241
Provision of allowance for doubtful accounts	-	152
Other	51	43
Total non-operating expenses	523	580
Ordinary income	5,185	2,073
Extraordinary income		
Gain on sales of non-current assets	5	8
Other	-	1
Total extraordinary income	5	10
Extraordinary losses		
Loss on sales of non-current assets	4	50
Loss on retirement of non-current assets	11	21
Loss on valuation of shares of subsidiaries and associates	-	44
Loss on valuation of investments in capital of subsidiaries and associates	-	52
Other	2	3
Total extraordinary losses	18	172
Profit before income taxes	5,171	1,911
Income taxes - current	1,471	390
Income taxes - deferred	9	625
Total income taxes	1,480	1,016
Profit	3,691	895
Profit attributable to non-controlling interests	14	3
Profit attributable to owners of parent	3,677	892

(Statements of Quarterly Consolidated Income)
(2Q Consolidated Results Accumulation Period)

(In million yen)

	2Q Fiscal Year ended December 31, 2018 (From January 1, 2018 to June 30, 2018)	2Q Fiscal Year ending December 31, 2019 (From January 1, 2019 to June 30, 2019)
Profit	3,691	895
Other comprehensive income		
Valuation difference on available-for-sale securities	(99)	(129)
Foreign currency translation adjustments	(1,326)	(675)
Remeasurements of defined benefit plans, net of tax	(105)	(49)
Share of other comprehensive income of entities accounted for using equity method	(6)	(10)
Total other comprehensive income	(1,538)	(864)
Comprehensive income	2,153	30
Comprehensive income		
Comprehensive income attributable to owners of parent	2,144	30
Comprehensive income attributable to non-controlling interests	9	0

(3) Consolidated Statements of Quarterly Cash Flows

(In million yen)

	2Q Fiscal Year ended December 31, 2018 (From January 1, 2018 to June 30, 2018)	2Q Fiscal Year ending December 31, 2019 (From January 1, 2019 to June 30, 2019)
Cash flows from operating activities		
Profit before income taxes	5,171	1,911
Depreciation	1,508	1,667
Amortization of goodwill	70	70
Increase (decrease) in provision of allowance for doubtful accounts	24	180
Increase (decrease) in net defined benefit liability	31	50
Interest and dividend income	(153)	(335)
Interest expenses	164	142
Foreign exchange losses (gains)	77	5
Decrease (increase) in notes and accounts receivable-trade	85	2,739
Decrease (increase) in inventories		
	(2,378)	(108)
Increase (decrease) in notes and accounts payable-trade	1,990	(979)
Increase (decrease) in accounts payable-other	(285)	(383)
Increase (decrease) in advances received	2,815	434
Other	795	825
Sub-total	9,916	6,222
Interest and dividends income received	142	307
Interest expenses paid	(171)	(147)
Income tax refund (or paid)	(1,511)	(575)
Net cash used in operating activities	8,376	5,807
Cash flows from investing activities		
Payments into time deposits	(37)	(122)
Proceeds from withdrawal of time deposits	165	10
Purchase of property, plant and equipment	(4,175)	(3,294)
Proceeds from sales of property, plant and equipment	119	518
Purchase of intangible assets	(57)	(138)
Purchase of investment securities	(0)	(0)
Proceeds from sales of investment securities	-	1
Payments of loans receivable	-	(332)
Collection of loans receivable	14	2
Other	14	(37)
Net cash used in investment activities	(3,957)	(3,392)
Cash flows from financing activities		
Net increase (decrease) in short-term loans payable	(1,109)	(413)
Proceeds from long-term loans payable	3,300	3,900
Repayment of long-term loans payable	(4,942)	(4,152)
Purchase of treasury shares	(0)	(0)
Cash dividends paid	(563)	(563)
Repayments of finance lease obligations	(89)	(91)
Other	(15)	(13)
Net cash used in financing activities	(3,420)	(1,335)
Effect of exchange rate change on cash and cash equivalents	(717)	(434)
Net increase (decrease) in cash and cash equivalents	281	645
Cash and cash equivalents at the beginning of the period	36,075	32,650
Cash and cash equivalents at the quarterly end	36,356	33,295

(4) Notes to Quarterly Consolidated Financial Statements

(Notes regarding going concern assumptions)

None

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

None

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

During consolidated cumulative second quarter under review, the Company passed a resolution to implement an absorption-type merger, with Sodick F.T, the Company's subsidiary, as the surviving company and Sodick LED as the absorbed company. The merger took place on January 1, 2019.

As a result of this, Sodick LED has been excluded from the scope of consolidation, effective from 1Q of the fiscal year.

(Additional information)

(Application of Partial Amendments to Accounting Standard for Tax Effect Accounting, etc.)

The Company has adopted Partial Amendments to Accounting Standard for Tax Effect Accounting (ASBJ Statement No. 28; February 16, 2018), effective from the beginning of 1Q the fiscal year. Deferred tax assets are classified as investments and other assets, while deferred tax liabilities are classified as non-current liabilities.

(Introduction of restricted stock compensation plan)

The Company resolved, at its Board of Directors meeting held on February 14, 2019, to introduce a restricted stock compensation plan for its Directors (excluding External Directors; hereinafter, "Eligible Directors") with the aim of having Eligible Directors share advantages and disadvantages of stock price fluctuations with shareholders and getting Eligible Directors more motivated than ever before to contribute to raising share price and improving corporate value.

The Company also resolved, at its Board of Directors meeting held on April 19, 2019, to dispose of its treasury shares. Payment procedures were completed on May 8, 2019.

(Segment information, etc.)

Segment information

I Previous consolidated cumulative second quarter (from January 1, 2018 to June 30, 2018)

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

(In million yen)

	Reportable Segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the quarterly consolidated statement of income (Note 3)
	Machine Tool Segment	Industrial Machinery Segment	Food Processing Machinery Segment	Reportable Segment Total				
Net Sales								
Sales to outside parties	29,980	4,981	3,151	38,113	3,303	41,416	-	41,416
Intersegment sales or transfers	68	58	-	126	1,681	1,808	(1,808)	-
Total	30,048	5,039	3,151	38,239	4,985	43,225	(1,808)	41,416
Segment income	5,179	302	424	5,906	695	6,602	(1,324)	5,277

Notes: 1. The category headed "Others" covers business segments outside reportable ones, such as precision molds and molding operations, elemental technology operations, and lease operations.

2. The adjustment amount of -¥1,324 million to segment income includes -¥27 million in eliminations of intersegment transactions and -¥1,296 million in group overhead not allocable to individual reportable segments. Group overhead consists mainly of the cost of head office functions not attributable to any particular reportable segment.

3. Segment income is stated on reconciliation with the operating income stated in the Consolidated Statements of Quarterly Income.

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

None

II Current consolidated cumulative second quarter (from January 1, 2019 to June 30, 2019)

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

(In million yen)

	Reportable Segment				Others (Note 1)	Total	Adjustment amount (Note 2)	Amount stated on the quarterly consolidated statement of income (Note 3)
	Machine Tool Segment	Industrial Machinery Segment	Food Processing Machinery Segment	Reportable Segment Total				
Net Sales								
Sales to outside parties	23,444	4,213	2,344	30,002	2,715	32,717	-	32,717
Intersegment sales or transfers	15	107	-	123	1,214	1,337	(1,337)	-
Total	23,459	4,321	2,344	30,125	3,930	34,055	(1,337)	32,717
Segment income or loss	2,862	(3)	293	3,152	64	3,216	(1,089)	2,127

Notes: 1. The category headed "Others" covers business segments outside reportable ones, such as precision molds and molding operations, elemental technology operations, and lease operations.

2. The adjustment amount of -¥1,089 million to segment income or loss includes ¥60 million in eliminations of intersegment transactions and -¥1,149 million in group overhead not allocable to individual reportable segments. Group overhead consists mainly of the cost of head office functions not attributable to any particular reportable segment.

3. Segment income or loss is stated on reconciliation with the operating income stated in the Consolidated Statements of Quarterly Income.

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