OMRON

Consolidated Financial Results
for the First Quarter of the Fiscal Year Ending March 31, 2027 (Under IFRS)

August 5, 2026

OMRON Corporation (6645)

Exchanges Listed:	Tokyo
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Start of Distribution of Dividends (scheduled):	—
Preparation of Supplementary Materials for the Quarterly Financial Results:	Yes
Holding of Presentation of Quarterly Financial Results:	Yes (for investors)

Note: This document has been translated from the Japanese original as a guide to non-Japanese investors and contains forward-looking statements that are based on managements' estimates, assumptions and projections at the time of publication. A number of factors could cause actual results to differ materially from expectations.

Note: Figures are rounded to the nearest million yen.

1. Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2027
(April 1, 2026 – June 30, 2026)

(1) Sales and Income (cumulative) (Percentages represent changes compared with the same period of the previous fiscal year.)

	Revenue		Operating profit		Profit before tax		Profit for the year		Profit attributable to owners of the parent		Comprehensive income	
Three months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Million yen	%
June 30, 2026	209,864	26.1	18,857	226.0	18,483	217.8	10,958	122.4	10,635	131.1	20,992	247.1
June 30, 2025	166,480	—	5,784	—	5,816	—	4,927	—	4,601	—	6,048	—

	Basic earnings per share attributable to owners of the parent, basic	Basic earnings per share attributable to owners of the parent, diluted
Three months ended	Yen	Yen
June 30, 2026	54.08	—
June 30, 2025	23.37	—

(2) Consolidated Financial Position

	Total assets	Net assets	Shareholders' equity	Shareholders' equity ratio
	Million yen	Million yen	Million yen	%
June 30, 2026	1,384,140	864,384	832,083	60.1
March 31, 2026	1,363,359	854,898	821,812	60.3

2. Dividends

	Dividends per share				
	First quarter-end	First half-end	Third quarter-end	Fiscal year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	—	52.00	—	52.00	104.00
Fiscal year ending March 31, 2027	—				
Fiscal year ending March 31, 2027 (projected)		—	—	—	110.00

Note: Revisions since the most recently announced dividend forecast: No

3. Projected Results for the Year Ending March 31, 2027 (April 1, 2026 – March 31, 2027)

(Percentages represent changes compared with the same period of the previous fiscal year.)

	Revenue		Operating profit		Profit before tax		Profit attributable to owners of the parent		Basic earnings per share attributable to owners of the parent, basic
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full-year	880,000	14.6	80,000	41.7	79,000	46.9	40,500	82.1	205.97

Notes: 1. Revisions since the most recently announced performance forecast: Yes

2. Profit attributable to owners of parent and basic earnings per share are presented inclusive of discontinued operations. Basic earnings per share, calculated using profit from continuing operations (58 billion yen) as the numerator amounts to 294.97 yen.

*Notes

(1) Significant changes in the scope of consolidation during the period: No

New: - company (company name) Excluded: - company (company name)

(2) Changes in accounting policies and changes in accounting estimates

(a) Changes in accounting policies required by IFRS: No

(b) Changes in accounting policy other than (a) above: No

(c) Changes in accounting estimates: No

(3) Number of shares issued and outstanding

[1] Number of shares outstanding at period-end (including treasury stock)	June 30, 2026	206,244,872	March 31, 2026	206,244,872
[2] Treasury stock at period-end	June 30, 2026	9,610,300	March 31, 2026	9,615,476
[3] Average number of shares during the period (quarterly cumulative)	Three months ended June 30, 2026	196,630,651	Three months ended June 30, 2025	196,898,380

*Quarterly Consolidated Financial Statements reviewed by certified public accountant or audit firm: No

*Commentary Regarding Appropriate Use of Projections of Results and Other Matters

1. Forward-looking statements contained in this document, including performance forecasts, are based on information currently available to the Company and certain assumptions deemed reasonable by the Company. Forward-looking statements do not constitute a guarantee by the Company that such results will be achieved, and results may differ significantly due to various factors. For the assumptions underlying performance forecasts and important notes regarding the use of such forecasts, refer to the attached document, *1. Analysis of Results of Operations and Financial Condition (3) Description of Information on Outlook, Including Consolidated Performance Forecast*.
2. The Company scheduled an investor meeting for Wednesday, August 5, 2026.
3. The Company adopted IFRS in the first quarter of the consolidated fiscal year ending March 31, 2027. Figures for the first quarter of the consolidated fiscal year ended March 31, 2026, and for the cumulative consolidated fiscal year ended March 31, 2026, are presented in accordance with IFRS.
4. The results for the previous fiscal year (fiscal year ended March 31, 2026), which are presented as reference information in *1. Analysis of Results of Operations and Financial Condition (3) Description of Information on Outlook, Including Consolidated Performance Forecast*, are subject to change, as the financial closing process has not yet been completed.

The following abbreviations of business segment names are used in the attached materials.

Continuing Operations

IAB: Industrial Automation Business
HCB: Healthcare Business
SSB: Social Systems, Solutions and Service Business
DSB: Data Solution Business

Discontinued Operation

DMB: Devices & Module Solutions Business
(Note) The DMB has been classified as a discontinued operation. For more details on the discontinued operation in question, see *(Discontinued Operations)*.

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1. Analysis of Results of Operations and Financial Condition

(1) Analysis of Results of Operations

General Overview

OMRON Group financial performance during the consolidated first quarter (April through June 2026) surpassed initial projections significantly, as net sales and operating income were higher year on year.

Revenue increased significantly in the Industrial Automation Business, driven by the Company's ability to capture semiconductor investments fueled by AI demand and investments in rechargeable batteries for data centers. The business also expanded its customer base through stronger relationships with distributors and new product offerings. Sales of mainstay blood pressure monitors in our Healthcare Business rose significantly year on year, owing to successful online promotional campaigns in Japan and Asia. The Data Solution Business also grew in the midst of a robust business environment. The Social Systems, Solutions and Service Business achieved performance level with the same period in the previous fiscal year, despite sluggish sales of energy storage systems. Firm performance in the railway business and management services business, etc., also contributed positively to results.

Operating profit rose significantly year on year, due primarily to increased sales in the Industrial Automation Business and the impact of ongoing measures to improve profitability. Profit before tax and profit attributable to owners of the parent also rose significantly year on year.

Financial results for the consolidated first quarter of fiscal 2026 were as follows.

(Billions of yen, except exchange rate data and percentages)

	Three months ended June 30, 2025	Three months ended June 30, 2026	Change
Revenue	166.5	209.9	+26.1%
Gross profit [% of revenue]	75.7 [45.5%]	97.5 [46.5%]	+28.8% [+1.0%pt]
Operating profit [% of revenue]	5.8 [3.5%]	18.9 [9.0%]	+226.0% [+5.5%pt]
Profit before tax	5.8	18.5	+217.8%
Profit from continuing operations	5.1	14.4	+182.7%
Profit attributable to owners of the parent	4.6	10.6	+131.1%
Average USD exchange rate (Yen)	145.7	159.6	+13.9
Average EUR exchange rate (Yen)	162.9	185.3	+22.4
Average CNY exchange rate (Yen)	20.1	23.3	+3.2

(Note) We adopted IFRS as of the first quarter of the current consolidated fiscal year. We have restated figures for the first quarter of the consolidated fiscal year ended March 31, 2026, in accordance with this standard.

Results by Business Segment

(Billions of yen, %)

		Three months ended June 30, 2025	Three months ended June 30, 2026	Change
IAB	Revenue from external customers	95.6	131.2	+37.2
	Operating profit	10.6	21.3	+100.8
HCB	Revenue from external customers	31.2	36.4	+16.7
	Operating profit	1.2	2.4	+101.7
SSB	Revenue from external customers	24.8	24.2	(2.0)
	Operating profit	0.2	0.1	(62.5)
DSB	Revenue from external customers	10.6	13.1	+22.8
	Operating profit (loss)	(0.1)	0.3	―

(2) Analysis of Financial Condition

Total assets at the end of the first quarter of the current consolidated fiscal year amounted to JPY1,384.1 billion, an increase of JPY20.8 billion compared to the end of the previous consolidated fiscal year. This result was due to an increase in cash and cash equivalents stemming from a partial refund from the retirement benefit trust, in addition to provisions made to meet temporary funding needs associated with the capital restructuring of discontinued operations.

Total liabilities amounted to JPY519.8 billion, an increase of JPY11.3 billion compared to the end of the previous consolidated fiscal year. This result was mainly due to an increase in borrowings. Equity amounted to JPY864.4 billion, an increase of JPY9.5 billion compared to the end of the previous consolidated fiscal year. This result was mainly due to an increase in other components of equity. Equity Attributable to Owners of the Parent ratio was 60.1%, demonstrating an ongoing strong financial foundation.

In terms of liquidity, cash on hand amounted to JPY217.9 billion. Further, we have signed commitment line agreements with financial institutions in the amount of JPY70.0 billion. We intend to maintain high credit ratings from ratings agencies as a long-term issuer, and we secure liquidity and funding capacity while maintaining our ability to raise funds and good relationships with financial institutions on a global basis.

(3) Description of Information on Outlook, Including Consolidated Performance Forecast

We expect the business environment for the Industrial Automation Business in the second quarter and beyond to be favorable overall, with stronger-than-expected capital investment in the semiconductor industry, driven by expanding demand related to AI, as well as in the rechargeable battery industry. The Healthcare Business and Data Solution Business should likewise enjoy ongoing solid business environments, in line with projections. The Social Systems, Solutions and Service Business should see demand remain strong in the residential renewable energy market, even as we anticipate the competitive environment will be more challenging than initially anticipated.

In light of these business environments and performance progress for the consolidated first quarter, we have made an upward revision to our full-year consolidated performance forecasts, announced originally on May 13, 2026. These upward forecasts affect revenue, operating profit, and profit before tax, profit from ongoing operations, and profit attributable to owners of parent.

Our exchange rate assumptions for the second quarter and beyond are USD1 = JPY155, EUR1 = JPY180, and CNY1 = JPY23, representing an update compared to our announcement on May 13, 2026.

○ **Projected Consolidated Performance**

(Billions of yen, except percentages)

	Initial forecast	Revised forecast	Change vs. initial forecast [% change]	(Reference) Actual results for the prior fiscal year ended March 31, 2026	(Reference) Change from the prior fiscal year [Percentage change]
Revenue	820.0	880.0	+60.0 [+7.3%]	768.1	+111.9 [+14.6%]
Operating profit	62.0	80.0	+18.0 [+29.0%]	56.4	+23.6 [+41.7%]
Profit before tax	61.0	79.0	+18.0 [+29.5%]	53.8	+25.2 [+46.9%]
Profit from continuing operations	45.0	58.0	+13.0 [+28.9%]	38.5	+19.5 [+50.5%]
Profit attributable to owners of the parent	27.5	40.5	+13.0 [+47.3%]	22.2	+18.3 [+82.1%]
Average USD exchange rate (Yen)	155.0	156.2	+1.2	150.3	+5.8
Average EUR exchange rate (Yen)	180.0	181.3	+1.3	173.9	+7.4
Average CNY exchange rate (Yen)	22.0	23.1	+1.1	21.1	+1.9

○ **Projected Consolidated Performance by Business Segment**

(Billions of yen, except percentages)

		Initial forecast	Revised forecast	Change in forecast [%]	(Reference) Actual results for the prior fiscal year ended March 31, 2026	(Reference) Change from the prior fiscal year [Percentage change]
IAB	Revenue to external customers	440.0	500.0	+60.0 [+13.6%]	410.2	+89.8 [+21.9%]
	Operating profit	44.0	65.0	+21.0 [+47.7%]	39.4	+25.6 [+64.9%]
HCB	Revenue to external customers	150.0	155.0	+5.0 [+3.3%]	145.2	+9.8 [+6.7%]
	Operating profit	15.0	15.5	+0.5 [+3.3%]	11.7	+3.8 [+32.3%]
SSB	Revenue to external customers	153.0	148.0	-5.0 [-3.3%]	144.0	+4.0 [+2.7%]
	Operating profit	22.5	19.5	-3.0 [-13.3%]	19.4	+0.1 [+0.5%]
DSB	Revenue to external customers	62.0	62.0	— (—)	51.2	+10.8 [+21.2%]
	Operating profit	5.0	5.0	— (—)	4.2	+0.8 [+20.1%]

2. Condensed Quarterly Consolidated Financial Statements and Notes

(1) Condensed Quarterly Consolidated Statement of Financial Position

(Millions of yen)

	As of April 1, 2025	As of March 31, 2026	As of June 30, 2026
Assets			
Current assets			
Cash and cash equivalents	149,023	166,603	217,868
Trade and other receivables	184,278	183,907	158,645
Inventories	172,706	154,208	161,117
Income taxes receivable	4,111	5,738	6,826
Other financial assets	3,170	7,350	6,405
Other current assets	26,406	31,665	38,572
Subtotal	539,694	549,471	589,433
Assets held for sale	—	122,226	127,134
Total current assets	539,694	671,697	716,567
Non-current assets			
Property, plant and equipment	134,575	102,473	104,539
Right-of-use assets	48,941	45,812	46,218
Goodwill	229,908	242,852	259,828
Intangible assets	115,177	130,296	130,135
Investments accounted for using the equity method	15,154	13,204	13,739
Other financial assets	55,960	65,692	64,125
Retirement benefit assets	45,423	64,218	22,847
Deferred tax assets	30,175	21,462	20,710
Other non-current assets	6,287	5,653	5,432
Total non-current assets	681,600	691,662	667,573
Total assets	1,221,294	1,363,359	1,384,140

(Millions of yen)

	As of April 1, 2025	As of March 31, 2026	As of June 30, 2026
Liabilities			
Current liabilities			
Trade and other payables	92,870	87,778	81,542
Bonds and borrowings	20,372	121,668	152,387
Lease liabilities	12,857	12,557	12,576
Income taxes payable	7,485	10,170	4,693
Other financial liabilities	4,331	3,543	3,099
Other current liabilities	87,034	84,973	74,271
Subtotal	224,949	320,689	328,568
Liabilities directly associated with assets held for sale	—	40,602	43,647
Total current liabilities	224,949	361,291	372,215
Non-current liabilities			
Bonds and borrowings	119,088	75,910	77,078
Lease liabilities	33,131	31,831	30,877
Other financial liabilities	—	153	152
Retirement benefit liabilities	8,661	5,454	5,714
Other non-current liabilities	19,279	19,599	19,289
Deferred tax liabilities	16,273	14,223	14,431
Total non-current liabilities	196,432	147,170	147,541
Total liabilities	421,381	508,461	519,756
Equity			
Share capital	64,100	64,100	64,100
Capital surplus	100,523	100,959	100,773
Retained earnings	660,921	673,345	676,898
Other components of equity	13,213	49,371	55,080
Other comprehensive income related to assets held for sale	—	4,535	5,703
Treasury shares	(69,964)	(70,498)	(70,471)
Total equity attributable to owners of the parent	768,793	821,812	832,083
Non-controlling interests	31,120	33,086	32,301
Total equity	799,913	854,898	864,384
Total liabilities and equity	1,221,294	1,363,359	1,384,140

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

(Condensed Quarterly Consolidated Statement of Income)

(Three months ended June 30, 2026)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Continuing operations		
Revenue	166,480	209,864
Cost of sales	(90,776)	(112,374)
Gross profit	75,704	97,490
Selling, general and administrative expenses	(57,956)	(64,605)
Research and development expenses	(11,000)	(13,203)
Other income	389	397
Other expenses	(1,353)	(1,222)
Operating profit	5,784	18,857
Finance income	893	973
Finance costs	(763)	(1,256)
Share of profit (loss) of investments accounted for using the equity method	(98)	(91)
Profit before tax	5,816	18,483
Income tax expense	(739)	(4,130)
Profit from continuing operations	5,077	14,353
Discontinued operations		
Profit from discontinued operations	(150)	(3,395)
Profit for the year	4,927	10,958

Profit attributable to:		
Owners of the parent	4,601	10,635
Non-controlling interests	326	323
Profit for the year	4,927	10,958

Basic earnings per share attributable to owners of the parent (Yen)	23.37	54.08
Continuing operations	24.13	71.35
Discontinued operations	(0.76)	(17.27)

(Note) Earnings per share attributable to owners of the parent on a diluted basis are not presented as there are no shares with dilutive potential.

(Condensed Quarterly Consolidated Statement of Comprehensive Income)

(Three months ended June 30, 2026)

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Profit for the year	4,927	10,958
Other comprehensive income, net of tax		
Items that will not be reclassified to profit or loss		
Net change in fair value of equity instruments measured through other comprehensive income	4,307	1,848
Total items that will not be reclassified to profit or loss	4,307	1,848
Items that may be reclassified to profit or loss		
Exchange differences on translation of foreign operations	(2,885)	8,022
Share of other comprehensive income of investments accounted for using the equity method	(301)	164
Total items that may be reclassified to profit or loss	(3,186)	8,186
Total other comprehensive income	1,121	10,034
Comprehensive income	6,048	20,992

Comprehensive income attributable to:		
Owners of the parent	5,684	20,654
Non-controlling interests	364	338
Comprehensive income	6,048	20,992

(3) Condensed Consolidated Statement of Cash Flows

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Cash flows from operating activities		
Profit before tax	5,816	18,483
Profit (loss) before taxes from discontinued operations	(261)	(3,868)
Depreciation and amortization	11,541	11,017
Impairment loss	—	5,509
Increase (decrease) in net retirement benefit assets and liabilities	(162)	41,458
Decrease (increase) in trade and other receivables	32,833	27,876
Decrease (increase) in inventories	(9,264)	(7,605)
Increase (decrease) in trade and other payables	(3,512)	(1,919)
Other (net)	(13,016)	(16,346)
Subtotal	23,975	74,605
Interest received	467	664
Dividends received	47	149
Interest paid	(654)	(883)
Income taxes refunded (paid)	(7,388)	(10,566)
Net cash flows from operating activities	16,447	63,969
Cash flows from investing activities		
Purchase of property, plant and equipment	(4,830)	(6,626)
Purchase of intangible assets	(6,282)	(5,959)
Payments for acquisition of subsidiaries	(4,712)	(17,176)
Other (net)	(307)	(495)
Net cash flows from investing activities	(16,131)	(30,256)
Cash flows from financing activities		
Increase (decrease) in short-term debt (net)	18,746	10,962
Proceeds from short-term borrowings	1,160	20,880
Repayments of short-term borrowings	(1,200)	(1,160)
Proceeds from long-term borrowings	5,500	980
Repayments of long-term borrowings	(944)	(2,074)
Repayments of lease liabilities	(3,354)	(3,788)
Dividends paid to owners of the parent	(9,791)	(9,835)
Dividends paid to non-controlling interests	(1,061)	(1,134)
Other (net)	220	(869)
Net cash flows from financing activities	9,276	13,962
Effect of exchange rate changes on cash and cash equivalents	(1,701)	3,562
Net increase (decrease) in cash and cash equivalents	7,891	51,237
Cash and cash equivalents at the beginning of the period	149,023	166,603
Increase (decrease) in cash and cash equivalents included in assets held for sale	—	28
Cash and cash equivalents at the end of the period	156,914	217,868

(4) Notes Regarding Condensed Consolidated Financial Statements

(Notes Regarding Assumptions of Going Concern)

None applicable

(Notes in the Event of Significant Changes in Equity Attributable to Owners of the Parent)

None applicable

(Basis of Preparation of the Condensed Quarterly Consolidated Financial Statements)

We have prepared the condensed quarterly consolidated financial statements for the OMRON Group in accordance with Article 5, Paragraph 2 of the Tokyo Stock Exchange *Standards for the Preparation of Quarterly Financial Statements*. However, in accordance with Article 5, Paragraph 5 of the standards, we have omitted certain disclosures required by International Accounting Standard No. 34, *Interim Financial Reporting*.

(Segment Information)

Operating Segment Information

OMRON Group reportable segments represent the constituent units of the Group for which separate financial information is available and which are subject to periodic review by the chief executive for the purpose of determining the allocation of management resources and evaluating business performance.

The Company discloses operating segment information in four operating segments: IAB, HCB, SSB, and DSB. These segments are mainly separated in consideration of the nature of the products handled and the business standing in the Group.

Following the decision to divest DMB (Devices & Module Solutions Business), the Company has classified the DMB as a discontinued operation and has excluded the business from the segment information for both the first quarter of the previous consolidated fiscal year and the first quarter of the current consolidated fiscal year. For details on discontinued operations, see *(Discontinued Operations)*.

The primary products included in each reportable segment are as follows:

Segments	Primary products
IAB: Industrial Automation Business	Programmable controllers, motion controllers, sensing devices, industrial camera/code reader devices, inspection systems, safety devices and industrial robots
HCB: Healthcare Business	Digital blood pressure monitors, nebulizers, low-frequency therapy equipment, ECGs, oxygen generators, digital thermometers, body composition monitors, pedometers and activity meters, electric toothbrushes, pulse oximeters, massagers, blood glucose monitors, vascular screening devices, visceral fat monitors, remote patient monitoring systems and telemedicine service
SSB: Social Systems, Solutions and Service Business	Energy business (storage battery systems, PV inverters for solar power generation), mobility business (railway station service systems, traffic and road management systems), IoT business (UPS, infrastructure monitoring) solutions, M&S (Management & Service) business (operations management, repair and maintenance), etc.
DSB: Data Solution Business	Data healthcare business, corporate health business, M&S (management service solutions) business, data-based solutions business, and self-reliance support business

Business Segment Information

Three months ended June 30, 2025 (April 1, 2025 - June 30, 2025)

(Millions of yen)

	IAB	HCB	SSB	DSB	Total	Eliminations and Others	Consolidated
Revenue							
Revenue from external customers	95,637	31,222	24,753	10,643	162,255	4,225	166,480
Intersegment revenue	311	32	2,057	18	2,418	(2,418)	—
Total revenue	95,948	31,254	26,810	10,661	164,673	1,807	166,480
Operating profit (loss)	10,585	1,190	171	(51)	11,895	(6,111)	5,784
Finance income	—	—	—	—	—	—	893
Finance costs	—	—	—	—	—	—	(763)
Share of profit (loss) of investments accounted for using the equity method	—	—	—	—	—	—	(98)
Profit before tax	—	—	—	—	—	—	5,816

Three months ended June 30, 2026 (April 1, 2026 - June 30, 2026)

(Millions of yen)

	IAB	HCB	SSB	DSB	Total	Eliminations and Others	Consolidated
Revenue							
Revenue from external customers	131,194	36,432	24,249	13,065	204,940	4,924	209,864
Intersegment revenue	289	40	1,965	11	2,305	(2,305)	—
Total revenue	131,483	36,472	26,214	13,076	207,245	2,619	209,864
Operating profit (loss)	21,252	2,401	64	253	23,970	(5,113)	18,857
Finance income	—	—	—	—	—	—	973
Finance costs	—	—	—	—	—	—	(1,256)
Share of profit (loss) of investments accounted for using the equity method	—	—	—	—	—	—	(91)
Profit before tax	—	—	—	—	—	—	18,483

Notes: 1. The value of intersegment transactions is in accordance with the value of transactions with external customers.

2. The DSB includes amortization of intangible assets (excluding goodwill) stemming from the consolidation of JMDC.

3. “Eliminations and Others” include unallocated expenses and eliminations of intersegment transactions and the head office divisions and others.

4. Due to the classification of DMB (Devices & Module Solutions Business) as a discontinued operation in the previous consolidated fiscal year, we have reclassified information related to reportable segments to reflect results from continuing operations, excluding the discontinued operation. In addition, we reclassified intersegment revenue to discontinued operations as revenue from external customers.

(Discontinued Operations)

Overview of Discontinued Operation

As announced in Notice Regarding Commencement of Considerations to Spin Off Device & Module Solutions Business, published September 19, 2025, the Company has been considering the spin-off of the business operated by the Devices & Module Solutions Business (DMB). At a meeting held March 30, 2026, the Company's Board of Directors approved a resolution to (1) transfer the DMB business to subsidiary OMRON Devices Co., Ltd., (Succeeding Company) via absorption-type company split, (2) transfer the shares, equity interests, and assets related to DMB currently held by Group companies in various countries and regions worldwide, and (3) transfer all shares of the Succeeding Company to TCG2602 Co., Ltd. ("SPC"), a wholly owned subsidiary of TCG2601 Co., Ltd., which has been established by The Carlyle Group. On March 30, 2026, the Company entered into an absorption-type split agreement with the Succeeding Company and a share transfer agreement with the SPC. The execution date of this share transfer is scheduled for October 1, 2026.

Note that the above absorption-type split took effect on July 1, 2026. At the same time, the trade name of the successor company was changed to Aratas Corporation.

One of the management measures under Structural Reform Program NEXT2025 is portfolio optimization. To this end, on July 4, 2025, the Company entered into an agreement to transfer all shares of consolidated subsidiary OMRON AUTOMOTIVE ELECTRONICS ITALY S.R.L. to the FairCap Group. The share transfer was completed on November 28, 2025. Until said transfer, OMRON AUTOMOTIVE ELECTRONICS ITALY S.R.L. was included in the DMB.

As a result, the Company has reclassified the DMB (Devices & Module Solutions Business) as a discontinued operation. Consequently, the operations of the DMB, the gain or loss on the sale of the business associated with this transaction, and the costs related to the transfer have been presented separately as discontinued operations in the consolidated statement of income for the first quarter of the condensed quarterly consolidated financial statements for the current fiscal year.

Assets held for sale, liabilities directly associated with assets held for sale, and other comprehensive income related to assets held for sale in the condensed consolidated statement of financial position all relate to the DMB.

The consolidated statements of cash flows do not present cash flows from discontinued operations separately, but are rather combined with cash flows from continuing operations.

The operating results of discontinued operations, presented under reclassification, are as follows.

Operating Results of Discontinued Operation

(Millions of yen)

	Three months ended June 30, 2025	Three months ended June 30, 2026
Revenue	22,951	28,612
Cost of sales	(15,552)	(18,689)
Gross profit	7,399	9,923
Selling, general and administrative expenses	(5,369)	(6,099)
Research and development expenses	(1,444)	(1,349)
Other expenses	(896)	(6,311)
Operating loss	(310)	(3,836)
Finance income (loss)	49	(32)
Loss from discontinued operations before taxes	(261)	(3,868)
Income tax expense	111	473
Loss from discontinued operations	(150)	(3,395)

(First-time adoption)

The OMRON Group began disclosing consolidated financial statements under IFRS in the first quarter of the current consolidated fiscal year. The most recent consolidated financial statements prepared under U.S. GAAP relate to the consolidated fiscal year ended March 31, 2026. The date of transition to IFRS was April 1, 2025.

(1) Exemption provisions under IFRS 1

IFRS 1 requires companies adopting IFRS for the first time ("first-time adopters") to apply IFRS retrospectively.

However, IFRS 1 provides an exemption allowing first-time adopters to elect not to apply the standard retrospectively to some areas. The exemption provisions adopted by the OMRON Group are as described below.

(1) Business combinations

First-time adopters are permitted to elect not to apply IFRS 3 Business Combinations ("IFRS 3") retrospectively for business combinations that occurred prior to the transition date.

The OMRON Group elected to apply this exemption and not to apply IFRS 3 retrospectively to business combinations that occurred prior to October 16, 2023.

As a result, the carrying amount of goodwill arising from business combinations prior to October 16, 2023, is based on the carrying amount as of the transition date under U.S. GAAP.

The OMRON Group conducted impairment tests on goodwill as of the transition date, regardless of any indications of impairment.

(2) Exchange differences on translation of foreign operations

First-time adopters may elect to treat the cumulative amount of exchange differences on translation of foreign operations as zero as of the transition date.

The OMRON Group elected to apply this exemption and treat the cumulative amount of exchange differences on translation of foreign operations as zero as of the transition date.

(3) Classification of financial instruments prior to the transition date

First-time adopters may, based on facts existing as of the transition date, classify investments in equity instruments as measured at fair value through other comprehensive income in accordance with IFRS 9 Financial Instruments.

The OMRON Group applied this exemption and, as of the transition date, classified investments in certain equity instruments as measured at fair value through other comprehensive income.

(4) Deemed costs

First-time adopters are permitted to use the fair value of property, plant and equipment, investment property, and intangible assets as of the date of transition to IFRS at a deemed cost.

The OMRON Group adopted this exemption for certain property, plant and equipment, using the fair value as of the date of transition to IFRS as deemed cost.

(5) Leases

First-time adopters may determine whether contracts existing as of the date of transition to IFRS include leases based on the facts and circumstances existing as of the transition date. In addition, first-time adopters are permitted to measure lease liabilities at the present value of the remaining lease payments, discounted using the lessee's incremental borrowing rate as of the transition date, and to recognize right-of-use assets at an amount equal to the lease liabilities. Leases whose lease term ends within 12 months of the transition date, as well as leases involving low-value underlying assets, may be recognized as expenses.

The OMRON Group adopted these exemptions in recognizing and measuring leases.

(2) Mandatory exceptions under IFRS 1

IFRS 1 prohibits the retrospective application of IFRS for areas including estimates, derecognition of financial assets and financial liabilities, non-controlling interests, and categorization and measurement of financial assets. The OMRON Group has adopted IFRS to these items prospectively, beginning from the date of transition to IFRS.

(3) Reconciliations

The reconciliations required to be disclosed upon first-time adoption of IFRS are as described below.

Note that the reclassification column in the reconciliation table lists items that do not affect retained earnings and comprehensive income. The recognition and measurement differences column lists items that do affect retained earnings and comprehensive income.

Reconciliation of equity as of the date of transition (April 1, 2025)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Assets						Assets
Current assets:						Current assets:
Cash and cash equivalents	131,951	17,072	-	149,023		Cash and cash equivalents
Notes and accounts receivable – trade	157,718	26,560	-	184,278	A	Trade and other receivables
Allowance for doubtful receivables	(877)	877	-	-		
Inventories	140,773	31,902	31	172,706		Inventories
	-	4,111	-	4,111	B	Income taxes receivable
	-	3,170	-	3,170	D	Other financial assets
Current assets of discontinued operations	67,687	(67,687)	-	-	H	Assets held for sale
Other current assets	42,461	(16,055)	-	26,406	A,B,D	Other current assets
Total current assets	539,713	(50)	31	539,694		Total current assets
						Non-current assets:
Property, plant and equipment	97,658	34,708	2,209	134,575	a	Property, plant and equipment
Investments and other assets:						
Right-of-use assets under operating leases	39,342	9,621	(22)	48,941	C	Right-of-use assets
Goodwill	361,065	116	(131,273)	229,908	f	Goodwill
Other intangible assets	114,344	833	(0)	115,177		Intangible assets
Investments in and advances to affiliates	15,799	-	(645)	15,154		Investments accounted for using the equity method
Investment securities	41,107	9,784	5,069	55,960	D,b	Other financial assets
Leasehold deposits	7,175	(7,175)	-	-		
Prepaid pension costs	64,247	(669)	(18,155)	45,423	c	Retirement benefit assets
Deferred income taxes	24,122	3,381	2,672	30,175		Deferred tax assets
Long-term assets of discontinued operations	49,456	(49,456)	-	-	H	Assets held for sale
Other assets	8,431	(1,762)	(382)	6,287	D	Other non-current assets
Total property, plant and equipment and investments and other assets	822,746	(619)	(140,527)	681,600		Total non-current assets
Total assets	1,362,459	(669)	(140,496)	1,221,294		Total assets

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Liabilities:						Liabilities:
Current liabilities						Current liabilities
Notes and accounts payable-trade	78,020	13,600	1,250	92,870		Trade and other payables
Short-term debt	20,372	-	-	20,372		Bonds and borrowings
Short-term operating lease liabilities	11,490	1,572	(205)	12,857	C	Lease liabilities
Accrued expenses	39,950	(39,950)	-	-	E	
Income taxes payable	5,463	2,022	-	7,485		Income taxes payable
	-	4,331	-	4,331	D	Other financial liabilities
Current liabilities of discontinued operations	25,341	(25,341)	-	-	H	Liabilities directly associated with assets held for sale
Other current liabilities	52,858	43,724	(9,548)	87,034	D,E,d	Other current liabilities
Total current liabilities	233,494	(42)	(8,503)	224,949		Total current liabilities
						Non-current liabilities:
Long-term debt	119,088	-	-	119,088		Bonds and borrowings
Long-term operating lease liabilities	27,041	5,474	616	33,131	C	Lease liabilities
Termination and retirement benefits	6,969	1,921	(229)	8,661	c	Retirement benefit liabilities
Long-term liabilities of discontinued operations	9,411	(9,411)	-	-	H	Liabilities directly associated with assets held for sale
Other long-term liabilities	18,272	(1,132)	2,139	19,279	D	Other non-current liabilities
Deferred income taxes	13,752	2,521	-	16,273		Deferred tax liabilities
Total liabilities	428,027	(669)	(5,977)	421,381		Total liabilities
Net assets						Equity:
Common stock	64,100	-	-	64,100		Share capital
Capital surplus	100,161	-	362	100,523		Capital surplus
Legal reserve	29,471	(29,471)	-	-	F	
Retained earnings	550,485	29,471	80,965	660,921	F,h	Retained earnings
Accumulated other comprehensive income	97,632	-	(84,419)	13,213	c,e	Other components of equity
Treasury stock	(69,964)	-	-	(69,964)		Treasury shares
Shareholders’ equity	771,885	-	(3,092)	768,793		Total equity attributable to owners of the parent
Non-controlling interests	162,547	-	(131,427)	31,120	f	Non-controlling interests
Total net assets	934,432	-	(134,519)	799,913		Total equity
Total liabilities and net assets	1,362,459	(669)	(140,496)	1,221,294		Total liabilities and equity

Reconciliation of equity as of the first quarter of the previous consolidated fiscal year (June 30, 2025)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Assets						Assets
Current assets:						Current assets:
Cash and cash equivalents	139,834	17,080	-	156,914		Cash and cash equivalents
Notes and accounts receivable – trade	124,850	27,340	-	152,190	A	Trade and other receivables
Allowance for doubtful receivables	(912)	912	-	-		
Inventories	148,790	32,757	29	181,576		Inventories
	-	7,537	-	7,537	B	Income taxes receivable
	-	3,317	-	3,317	D	Other financial assets
Current assets of discontinued operations	68,911	(68,911)	-	-	H	Assets held for sale
Other current assets	53,772	(20,100)	(142)	33,530	A,B,D	Other current assets
Total current assets	535,245	(68)	(113)	535,064		Total current assets
						Non-current assets:
Property, plant and equipment	99,239	33,227	2,123	134,589	a	Property, plant and equipment
Investments and other assets:						
Right-of-use assets under operating leases	40,146	9,667	(325)	49,488	C	Right-of-use assets
Goodwill	363,369	113	(131,273)	232,209	f	Goodwill
Other intangible assets	116,878	636	-	117,514		Intangible assets
Investments in and advances to affiliates	15,219	-	(463)	14,756		Investments accounted for using the equity method
Investment securities	47,062	10,020	5,094	62,176	D,b	Other financial assets
Leasehold deposits	7,449	(7,449)	-	-		
Prepaid pension costs	64,637	(673)	(18,126)	45,838	c	Retirement benefit assets
Deferred income taxes	23,329	3,470	2,968	29,767		Deferred tax assets
Long-term assets of discontinued operations	48,054	(48,054)	-	-	H	Assets held for sale
Other assets	8,140	(1,561)	(333)	6,246	D	Other non-current assets
Total property, plant and equipment and investments and other assets	833,522	(604)	(140,335)	692,583		Total non-current assets
Total assets	1,368,767	(672)	(140,448)	1,227,647		Total assets

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Liabilities:						Liabilities:
Current liabilities						Current liabilities
Notes and accounts payable-trade	72,124	13,857	1,232	87,213		Trade and other payables
Short-term debt	40,661	-	-	40,661		Bonds and borrowings
Short-term operating lease liabilities	11,664	1,852	(324)	13,192	C	Lease liabilities
Accrued expenses	30,136	(30,136)	-	-	E	
Income taxes payable	2,867	2,013	-	4,880		Income taxes payable
	-	5,456	-	5,456	D	Other financial liabilities
Current liabilities of discontinued operations	24,805	(24,805)	-	-	H	Liabilities directly associated with assets held for sale
Other current liabilities	46,884	31,970	(41)	78,813	D,E	Other current liabilities
Total current liabilities	229,141	207	867	230,215		Total current liabilities
						Non-current liabilities:
Long-term debt	124,101	-	-	124,101		Bonds and borrowings
Long-term operating lease liabilities	27,667	5,169	385	33,221	C	Lease liabilities
Termination and retirement benefits	6,893	1,961	(202)	8,652	c	Retirement benefit liabilities
Long-term liabilities of discontinued operations	9,351	(9,351)	-	-	H	Liabilities directly associated with assets held for sale
Other long-term liabilities	18,417	(903)	1,802	19,316	D	Other non-current liabilities
Deferred income taxes	14,470	2,245	-	16,715		Deferred tax liabilities
Total liabilities	430,040	(672)	2,852	432,220		Total liabilities
Net assets:						Equity:
Common stock	64,100	-	-	64,100		Share capital
Capital surplus	100,513	592	362	101,467		Capital surplus
Legal reserve	31,740	(31,740)	-	-	F	
Retained earnings	555,031	31,148	68,512	654,691	F,h	Retained earnings
Accumulated other comprehensive income	95,044	-	(80,747)	14,297	c,e	Other components of equity
Treasury stock	(69,557)	-	-	(69,557)		Treasury shares
Shareholders’ equity	776,871	-	(11,873)	764,998		Total equity attributable to owners of parent
Non-controlling interests	161,856	-	(131,427)	30,429	f	Non-controlling interests
Total net assets	938,727	-	(143,300)	795,427		Total equity
Total liabilities and net assets	1,368,767	(672)	(140,448)	1,227,647		Total liabilities and equity

Adjustments to equity as of the end of the previous consolidated fiscal year (ended March 31, 2026)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Assets						Assets
Current assets:						Current assets:
Cash and cash equivalents	166,541	-	62	166,603		Cash and cash equivalents
Notes and accounts receivable – trade	169,633	14,274	-	183,907	A	Trade and other receivables
Allowance for doubtful receivables	(1,047)	1,047	-	-		
Inventories	154,215	(109)	102	154,208		Inventories
	-	5,738	-	5,738	B	Income taxes receivable
	-	7,350	-	7,350	D	Other financial assets
Current assets of discontinued operations	127,242	-	(5,016)	122,226	g	Assets held for sale
Other current assets	59,524	(28,300)	441	31,665	A,B,D	Other current assets
Total current assets	676,108	-	(4,411)	671,697		Total current assets
						Non-current assets:
Property, plant and equipment	103,072	(2,724)	2,125	102,473	a	Property, plant and equipment
Investments and other assets						
Right-of-use assets under operating leases	44,649	1,879	(716)	45,812	C	Right-of-use assets
Goodwill	374,211	-	(131,359)	242,852	f	Goodwill
Other intangible assets	130,375	(85)	6	130,296		Intangible assets
Investments in and advances to affiliates	13,034	-	170	13,204		Investments accounted for using the equity method
Investment securities	48,665	9,756	7,271	65,692	D,b	Other financial assets (non-current)
Leasehold deposits	7,110	(7,110)	-	-		
Prepaid pension costs	97,218	-	(33,000)	64,218	c	Retirement benefit assets
Deferred income taxes	14,067	-	7,395	21,462		Deferred tax assets
Other assets	7,754	(1,716)	(385)	5,653	D	Other non-current assets
Total property, plant and equipment and investments and other assets	840,155	-	(148,493)	691,662		Total non-current assets
Total assets	1,516,263	-	(152,904)	1,363,359		Total assets

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Liabilities						Liabilities
Current liabilities:						Current liabilities:
Notes and accounts payable-trade	86,677	-	1,101	87,778		Trade and other payables
Short-term debt	121,668	-	-	121,668		Bonds and borrowings
Short-term operating lease liabilities	12,521	254	(218)	12,557	C	Lease liabilities
Accrued expenses	44,120	(44,120)	-	-	E	
Income taxes payable	10,063	-	107	10,170		Income taxes payable
	-	3,543	-	3,543	D	Other financial liabilities
Current liabilities of discontinued operations	40,553	-	49	40,602		Liabilities directly associated with assets held for sale
Other current liabilities	54,647	39,840	(9,514)	84,973	D,E,d	Other current liabilities
Total current liabilities	370,249	(483)	(8,475)	361,291		Total current liabilities
						Non-current liabilities:
Long-term debt	75,910	-	-	75,910		Bonds and borrowings
Long-term operating lease liabilities	31,110	430	291	31,831	C	Lease liabilities
	-	153	-	153		Other financial liabilities
Termination and retirement benefits	4,952	483	19	5,454	c	Retirement benefit liabilities
Other long-term liabilities	19,077	(583)	1,105	19,599	D	Other non-current liabilities
Deferred income taxes	14,403	-	(180)	14,223		Deferred tax liabilities
Total liabilities	515,701	-	(7,240)	508,461		Total liabilities
Net assets:						Equity:
Common stock	64,100	-	-	64,100		Share capital
Capital surplus	99,932	592	435	100,959		Capital surplus
Legal reserve	32,313	(32,313)	-	-	F	
Retained earnings	555,680	31,721	85,944	673,345	F,h	Retained earnings
Accumulated other comprehensive income	154,358	(4,535)	(100,452)	49,371	c,e	Other components of equity
	-	4,535	-	4,535	e	Other comprehensive income related to assets held for sale
Treasury stock	(70,498)	-	-	(70,498)		Treasury shares
Shareholders' equity	835,885	-	(14,073)	821,812		Total equity attributable to owners of the parent
Non-controlling interests	164,677	-	(131,591)	33,086	f	Non-controlling interests
Total net assets	1,000,562	-	(145,664)	854,898		Total equity
Total liabilities and net assets	1,516,263	-	(152,904)	1,363,359		Total liabilities and equity

Reconciliation of net income and comprehensive income for the first quarter of the previous consolidated fiscal year (April 1, 2025 to June 30, 2025)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Net sales	166,526	-	(46)	166,480		Revenue
Cost of sales	(90,806)	-	30	(90,776)		Cost of sales
Gross profit	75,720	-	(16)	75,704		Gross profit
Selling, general and administrative expenses	(58,806)	-	850	(57,956)		Selling, general and administrative expenses
Research and development expenses	(11,099)	-	99	(11,000)		Research and development expenses
	-	607	(218)	389	G	Other income
	-	(1,801)	448	(1,353)	G,c	Other expenses
Operating income	5,815	(1,194)	1,163	5,784		Operating profit
Other income, net	3,259	(3,259)	-	-		
	-	4,954	(4,061)	893	G,b	Finance income
	-	(501)	(262)	(763)	G,b,c	Finance costs
	-	(58)	(40)	(98)		Share of profit (loss) of investments accounted for using the equity method
Income from continuing operations before income taxes	9,074	(58)	(3,200)	5,816		Profit before tax
Income taxes	(1,553)	-	814	(739)		Income tax expense
Share of loss of entities accounted for using equity method	(58)	58	-	-		
Income from continuing operations	7,463	-	(2,386)	5,077		Profit from continuing operations
Income from discontinued operations	(274)	-	124	(150)		Profit from discontinued operations
Net income	7,189	-	(2,262)	4,927		Profit for the year
						Profit attributable to:
Net income attributable to OMRON shareholders	6,816	-	(2,215)	4,601		Owners of the parent
Net income attributable to noncontrolling interests	373	-	(47)	326		Non-controlling interests

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Net income	7,189	-	(2,262)	4,927		Profit for the year
Other comprehensive income (loss), net of tax						Other comprehensive income, net of tax
						Items that will not be reclassified to profit or loss
	-	-	4,307	4,307	b	Net change in fair value of equity instruments measured through other comprehensive income
Pension liability adjustments	23	-	(23)	-	c	Remeasurements of defined benefit plans
						Items that may be reclassified to profit or loss
Foreign currency translation adjustments	(2,617)	561	(829)	(2,885)		Exchange differences on translation of foreign operations
	-	(561)	260	(301)		Share of other comprehensive income of investments accounted for using the equity method
Total other comprehensive income (loss)	(2,594)	-	3,715	1,121		Total other comprehensive income
Comprehensive income	4,595	-	1,453	6,048		Comprehensive income
						Comprehensive income attributable to:
Comprehensive income attributable to OMRON shareholders	4,227	-	1,457	5,684		Owners of the parent
Comprehensive income attributable to noncontrolling interests	368	-	(4)	364		Non-controlling interests

Reconciliation of net income and comprehensive income for the previous consolidated fiscal year (April 1, 2025 to March 31, 2026)

(Millions of yen)

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Net sales	767,351	-	777	768,128		Revenue
Cost of sales	(416,350)	-	23	(416,327)		Cost of sales
Gross profit	351,001	-	800	351,801		Gross profit
Selling, general, and administrative expenses	(245,398)	-	478	(244,920)		Selling, general and administrative expenses
Research and development expenses	(45,668)	-	15	(45,653)		Research and development expenses
	-	4,659	2,125	6,784	G	Other income
	-	(11,829)	259	(11,570)	G,c	Other expenses
Operating income	59,935	(7,170)	3,677	56,442		Operating profit
Restructuring expenses	(2,617)	2,617	-	-		
Other income, net	(4,747)	4,747	-	-		
	-	3,166	1,583	4,749	G,b	Finance income
	-	(3,360)	(2,006)	(5,366)	G,b,c	Finance costs
	-	(1,154)	74	(1,080)		Share of profit (loss) of investments accounted for using the equity method
	-	(969)	-	(969)		Share of impairment loss of investments accounted for using the equity method
Income from continuing operations before income taxes	52,571	(2,123)	3,328	53,776		Profit before tax
Income taxes	(13,466)	-	(1,766)	(15,232)		Income tax expense
Share of loss of entities accounted for using equity method	(2,123)	2,123	-	-		
Income from continuing operations	36,982	-	1,562	38,544	e,f	Profit from continuing operations
Income from discontinued operations	(5,705)	-	(7,801)	(13,506)		Profit from discontinued operations
Net income	31,277	-	(6,239)	25,038		Profit for the year
						Profit attributable to:
Net income attributable to OMRON shareholders	28,487	-	(6,250)	22,237		Owners of the parent
Net income attributable to noncontrolling interests	2,790	-	11	2,801		Non-controlling interests

Accounts Under U.S. GAAP	U.S. GAAP	Reclassification	Recognition and Measurement Differences	IFRS	Note	Accounts Under IFRS
Net income	31,277	-	(6,239)	25,038		Profit for the year
Other comprehensive income (loss), net of tax						Other comprehensive income, net of tax
						Items that will not be reclassified to profit or loss
	-	-	2,500	2,500	b	Net change in fair value of equity instruments measured through other comprehensive income
Pension liability adjustments	22,931	-	(11,450)	11,481	c	Remeasurements of defined benefit plans
						Items that may be reclassified to profit or loss
Foreign currency translation adjustments	34,094	108	3,358	37,560		Exchange differences on translation of foreign operations
	-	(108)	784	676		Share of other comprehensive income of investments accounted for using the equity method
Other comprehensive income	57,025	-	(4,808)	52,217		Total other comprehensive income
Comprehensive income	88,302	-	(11,047)	77,255		Comprehensive income
						Comprehensive income attributable to:
Comprehensive income attributable to OMRON shareholders	85,213	-	(11,040)	74,173		Owners of the parent
Comprehensive income attributable to non-controlling interests	3,089	-	(7)	3,082		Non-controlling interests

Notes to reconciliations related to equity as of the date of transition to IFRS
(Reclassifications)
A. Accounts receivable - other, included in other current assets under U.S. GAAP, has been reclassified as trade and other receivables under IFRS.
B. Income taxes receivable, included in other current assets under U.S. GAAP, is presented separately under IFRS.
C. Amounts presented prior to recognition for right-of-use assets and lease liabilities under U.S. GAAP have been recorded as right-of-use assets and lease liabilities pursuant to IFRS 16 Leases under IFRS.
D. In accordance with IFRS presentation requirements, other financial assets and other financial liabilities are presented separately.
E. Items presented as accrued expenses under U.S. GAAP are presented as other current liabilities under IFRS.
F. Items presented as legal reserve under U.S. GAAP are presented as retained earnings under IFRS.
G. Items presented as non-operating income, non-operating expenses, and other expenses (income), net under U.S. GAAP are recorded as finance income and finance costs for finance-related income and costs under IFRS and as other income and other expenses for other items.
H. The reclassification column includes the following assets and liabilities classified as discontinued operations under U.S. GAAP. To ensure comparability, the figures as of the end first quarter of the previous consolidated fiscal year have been reclassified as discontinued operations. As these figures were classified as a discontinued operation under U.S. GAAP and IFRS as of the end of the previous consolidated fiscal year, they have not been included in the reclassification column.

(Millions of yen)

	Date of Transition (As of April 1, 2025)	Three months ended June 30, 2025 (As of June 30, 2025)
Cash and cash equivalents	17,072	17,080
Notes and accounts receivable – trade	15,249	15,322
Inventories	32,180	33,035
Property, plant and equipment	37,419	35,995
Right-of-use assets under operating leases	7,681	7,668
Deferred income taxes	3,381	3,470
Other	4,161	4,395
Total assets of discontinued operations	117,143	116,965
Notes and accounts payable-trade	13,600	13,857
Accrued expenses	5,320	4,408
Operating lease liabilities	6,212	6,253
Deferred income taxes	2,521	2,245
Other	7,099	7,393
Total liabilities of discontinued operations	34,752	34,156

(Recognition and measurement differences)

a. Deemed costs

IFRS 1 permits the use of the fair value of property, plant and equipment, investment property, and intangible assets as of the date of transition to IFRS at a deemed cost. The OMRON Group adopted this exemption for certain property, plant and equipment, using the fair value as of the date of transition to IFRS as deemed cost.

The carrying value under U.S. GAAP for the property, plant and equipment to which this exemption applies is JPY14,432 million, and their fair value is JPY15,223 million.

b. Financial instruments

Under U.S. GAAP, equity securities without a readily determinable fair value are measured using a measurement alternative. Accordingly, carrying amounts, after any impairment write-down, is adjusted for observable price changes in orderly transactions for identical or similar investments of the same issuer, or under another reasonable measurement method. Changes in the carrying amount are recognized in profit or loss.

Under IFRS, equity instruments classified under IFRS 9 as financial assets measured at fair value through other comprehensive income are measured at fair value, regardless of whether said instruments are marketable, and changes in fair value are recognized in other comprehensive income.

c. Post-employment benefits

Under U.S. GAAP, the portion of past service costs and actuarial gains and losses arising from defined benefit pension plans and lump-sum retirement benefit plans that are not recognized as components of net periodic benefit cost for the current period are recognized in accumulated other comprehensive income, net of tax.

Amounts recognized in accumulated other comprehensive income are recognized in profit or loss as components of net periodic benefit cost over specified future periods.

Under IFRS, past service costs are recognized as profit or loss when they arise. In addition, remeasurements of the net defined benefit liability or asset are recognized in full in other comprehensive income in the period in which they occur and are immediately transferred from other components of equity to retained earnings.

When a defined benefit pension plan has a surplus, the asset ceiling is the present value of the future economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan.

d. Dividend payable

Under U.S. GAAP, year-end dividends are recorded as an accrued liability using the accrual method. Under IFRS, dividends are recognized as a liability at the time a resolution to pay them is passed at a general meeting of shareholder held after the reporting period.

e. Exchange differences on translation of foreign operations

IFRS permits an election to treat the cumulative amount of exchange differences on translation of foreign operations as zero as of the transition date. The OMRON Group has adopted this exemption and reclassified the entire amount of the cumulative exchange translation adjustment related to foreign operations to retained earnings as of the date of transition to IFRS.

In connection with the application of this exemption, we have recognized an adjustment to the tax effect on the cumulative translation adjustment related to overseas operating entities of discontinued operations, recorded as corporate income tax expense as of the transition date.

f. Non-controlling interests

We have changed the method used to measure non-controlling interests for certain past business combinations from a fair value basis (full goodwill method) to a proportionate share of the identifiable net assets (partial goodwill method).

g. Impairment

Under IFRS, an impairment loss is recognized for the disposal group classified as held for sale due to differences in the method used to determine the carrying amount compared with fair value less selling costs.

h. Reconciliation to retained earnings

The effects of these recognition and measurement differences on retained earnings as of the date of transition to IFRS and at the end of the previous fiscal year are as follows:

(Millions of yen)

	Date of Transition (As of April 1, 2025)	Three months ended June 30, 2025 (As of June 30, 2025)	Fiscal year ended March 31, 2026 (As of March 31, 2026)
Deemed costs	(1,025)	(1,025)	(1,025)
Financial instruments	(9,763)	(13,983)	(10,923)
Post-employment benefits	(4,706)	(4,391)	8,990
Dividends payable	10,239	-	10,225
Exchange differences on translation of foreign operations	87,645	87,645	83,456
Impairment	-	-	(3,508)
Other	(1,425)	266	(1,271)
Total	80,965	68,512	85,944

Adjustments to cash flows in the consolidated statements of cash flows for the first quarter of the previous consolidated fiscal year (April 1, 2025 to June 30, 2025) and the previous fiscal year (April 1, 2025 to March 31, 2026)

There were no material differences between the consolidated statements of cash flows disclosed under U.S. GAAP and those disclosed under IFRS.