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Semi-annual Consolidated Financial Results for the Six Months Ended September 30, 2026 [Japanese GAAP]

November 9, 2026

Company name: The Nisshin OilliO Group, Ltd.
Stock exchange listing: Tokyo
Code number: 2602
URL: https://www.nisshin-oillio.com/english/
Representative: Takahisa Kuno, Representative Director and President
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Scheduled date of filing semi-annual securities report: November 11, 2026
Scheduled date of commencing dividend payments: December 2, 2026
Supplementary material on financial results: Available
Financial results briefing session: Available (for analysts and institutional investors)

(Amounts of less than one million yen are rounded down.)

1. Semi-annual Consolidated Financial Results for the Six Months Ended September 30, 2026 (April 1, 2026, to September 30, 2026)

(1) Consolidated Operating Results (% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
Six months ended	Million yen	%	Million yen	%	Million yen	%	Million yen	%
September 30, 2026	301,889	11.8	12,216	75.2	10,097	69.1	6,832	(63.1)
September 30, 2025	269,921	3.4	6,972	(32.6)	5,971	(33.0)	18,508	146.1

(Note) Comprehensive income: Six months ended September 30, 2026: ¥4,526 million [(79.8)%]
Six months ended September 30, 2025: ¥22,461 million [404.3%]

	Basic earnings per share	Diluted earnings per share
Six months ended	Yen	Yen
September 30, 2026	74.67	-
September 30, 2025	192.88	-

(Note) The Company conducted a share split of its common stock at a ratio of three shares for every one share on April 1, 2026. In line with this, the Company has calculated basic earnings per share with the assumption that the share split was conducted at the beginning of the previous fiscal year.

(2) Consolidated Financial Position

	Total assets	Net assets	Capital adequacy ratio
As of	Million yen	Million yen	%
September 30, 2026	452,541	223,777	46.9
March 31, 2026	451,185	222,004	46.6

(Reference) Equity: As of September 30, 2026: ¥212,080 million
As of March 31, 2026: ¥210,222 million

2. Dividends

	Annual dividends				
	1st quarter-end	2nd quarter-end	3rd quarter-end	Year-end	Total
	Yen	Yen	Yen	Yen	Yen
Fiscal year ended March 31, 2026	-	90.00	-	90.00	180.00
Fiscal year ending March 31, 2027	-	30.00			
Fiscal year ending March 31, 2027 (Forecast)			-	30.00	60.00

(Notes)

1. Revision to the dividend forecast announced most recently: None
2. The Company conducted a share split of its common stock at a ratio of three shares for every one share on April 1, 2026. For the fiscal year ended March 31, 2026, actual dividend amounts prior to the share split are provided.

3. Consolidated Financial Results Forecast for the Fiscal Year Ending March 31, 2027 (April 1, 2026, to March 31, 2027)

(% indicates changes from the previous corresponding period.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent		Basic earnings per share
	Million yen	%	Million yen	%	Million yen	%	Million yen	%	Yen
Full year	590,000	6.4	19,000	11.6	18,000	12.3	12,000	(50.0)	131.19

(Note) Revision to the financial results forecast announced most recently: None

▪ Notes:

(1) Significant changes in the scope of consolidation during the period under review: None

(2) Accounting policies adopted specially for the preparation of semi-annual consolidated financial statements: None

(3) Changes in accounting policies, changes in accounting estimates and retrospective restatement

1) Changes in accounting policies due to the revision of accounting standards: None

2) Changes in accounting policies other than 1) above: None

3) Changes in accounting estimates: None

4) Retrospective restatement: None

(4) Total number of issued shares (common stock)

1) Total number of issued shares at the end of the period (including treasury shares):

September 30, 2026: 95,288,271 shares

March 31, 2026: 101,148,771 shares

2) Total number of treasury shares at the end of the period:

September 30, 2026: 3,754,841 shares

March 31, 2026: 9,677,802 shares

3) Average number of shares during the period (cumulative from the beginning of the fiscal year):

Six months ended September 30, 2026: 91,505,172 shares

Six months ended September 30, 2025: 95,956,611 shares

(Note) The Company conducted a share split of its common stock at a ratio of three shares for every one share on April 1, 2026. In line with this, the Company has calculated the number of shares with the assumption that the share split was conducted at the beginning of the previous fiscal year.
(The Company's shares held by the Trust Account for Stock Delivery to Directors are included in treasury shares.)

- The Semi-annual Consolidated Financial Results are not subject to review by certified public accountants or audit firms.
- Explanation of the appropriate use of earnings forecasts and other notes: The forward-looking statements, including earnings forecasts, contained in this document are based on information currently available to the Company and certain assumptions deemed reasonable, and are not intended as a promise by the Company that they will be achieved. Actual results may differ materially due to a variety of factors. Please refer to "1. Qualitative Information on the Semi-annual Consolidated Financial Results, (3) Explanation of the Forecast Data Including Consolidated Results Forecast" on page 8 for the conditions that form the assumptions for the forecast of financial results and cautions concerning the use of the forecast of financial results.

  Financial results briefing for analysts and institutional investors via live webcast will be held as follows:
  Date: Tuesday, November 17, 2026 (Only available in Japanese)
  Briefing materials will be posted on the Company's website.

[Reference]

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1. Qualitative Information on the Semi-annual Consolidated Financial Results

Any forward-looking statement herein is based on management's judgment as of September 30, 2026.

(1) Overview of Operating Results

During the first six months of the fiscal year ending March 31, 2027, the business environment surrounding the Group remained uncertain amid persistent geopolitical risks, including the situation in the Middle East. Rising oil & fat costs, logistics expenses, and energy costs, coupled with the continued deep-rooted consumer trend toward frugality in Japan, resulted in challenging business conditions for the Group.

Under such circumstances, the Group is accelerating its growth trajectory using the CSV goals as growth drivers established in the six priorities under Vision 2030. Leveraging The Natural Power of Plants as a foundation for value creation, the Group aims for sustainable growth by creating diverse shared values with society. Additionally, we are committed to enhancing profitability and asset efficiency. Under the medium-term business plan *Value UpX* covering FY2025 to FY2028, the Group is pursuing initiatives to achieve the performance targets of ROE of 8.0% or higher and ROIC of 6.0% or higher for FY2028.

The financial results for the first six months of the fiscal year ending March 31, 2027, are as follows:

(Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Net sales	269,921	301,889	+31,967	111.8
Operating profit	6,972	12,216	+5,244	175.2
Ordinary profit	5,971	10,097	+4,125	169.1
Profit attributable to owners of parent	18,508	6,832	(11,675)	36.9

In the six months ended September 30, 2025, gain on transfer of fixed asset of ¥23,162 million was recorded as gain on sale of non-current assets under extraordinary income.

Overview by Segment

<< Global Oil & Fat and Processed Oil & Fat >>

(Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Net sales	65,566	81,036	+15,470	123.6
Operating profit	1,447	4,105	+2,657	283.6

In the global oil & fat and processed oil & fat segment, at Intercontinental Specialty Fats Sdn. Bhd. in Malaysia, net sales rose due to growth in sales volume and unit sales prices, as well as a foreign currency translation impact. Operating profit also increased partly due to the impact of mark-to-market valuation of palm oil transactions.

Prices of palm oil fell to the MYR4,400-range at the end of the period as the market priced in rising inventories resulting from strong production despite concerns about reduced production due to the El Nino phenomenon.

<< Oil, Fat & Meal and Processed Food & Materials >> (Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Net sales	191,520	206,946	+15,425	108.1
Operating profit	4,841	7,331	+2,490	151.4

◆ **Oil, Fat & Meal** (Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Net sales	154,284	169,794	+15,510	110.1
Operating profit	2,779	5,794	+3,015	208.5

Sales of oil & fat

In commercial-use products and the food processing sector, net sales increased due to growth in sales volume of basic-type products, in addition to higher unit sales prices following price revisions implemented in response to cost increases.

For household-use products, although sales of flaxseed oil, rice bran oil, and sesame oil progressed favorably, sales volume as a whole decreased due to a decline in the sales volume of cooking oil following price revisions. Meanwhile, unit sales prices rose following the price revisions, leading to an increase in net sales.

In terms of profit, despite higher oil & fat costs and logistics expenses, operating profit rose due to factors such as increases in sales volume and unit sales prices, as well as lower costs for olive oil.

In the processed oil & fat sector in Japan, net sales and operating profit rose, supported by sales volume growth in confectionery fats and other products, as well as higher unit sales prices following price revisions.

Sales of oil meals

As for soybean meal, market prices for soybean meal on the Chicago Board of Trade increased, and the yen depreciated against the U.S. dollar, resulting in an increase in unit sales prices, leading to higher net sales.

In terms of rapeseed meal, the impact of higher prices for soybean meal and other factors caused unit sales prices for rapeseed meal to increase, which led to an increase in net sales.

Market prices of major raw materials and exchange rates

Regarding market prices for soybeans, reflecting the deterioration of conditions in the Middle East and expectations of purchases by China, prices temporarily rose to the US$12-range in early March, but subsequently fell to the low US$11-range in June as no new agreement regarding purchases was confirmed at the U.S.-China summit and soybean crop plantings in the U.S. progressed smoothly.

As for market prices for rapeseed, prices rose amid the deterioration of conditions in the Middle East and healthy crushing demand, temporarily reaching the low C$800-range in early June. These prices remained firm afterwards, predominantly in the mid- to high C$700-range.

In the U.S. dollar-yen market, although the yen strengthened temporarily following currency interventions by the Japanese government and the Bank of Japan starting in late April, the depreciatory trend in the yen continued due to concerns over the deterioration of conditions in the Middle East and the U.S.-Japan interest rate differential, causing the rate to reach the 162-yen range in June, the first time it did so since 1986.

◆ **Processed Food & Materials** (Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Net sales	37,236	37,151	(85)	99.8
Operating profit	2,062	1,536	(525)	74.5

Net sales of chocolate products increased in Japan, driven by higher sales volume from sales expansion efforts and higher unit sales prices following price revisions implemented in the previous fiscal year. However, overall net sales of chocolate products decreased due to the significant impact of a fall in unit sales prices overseas. Operating profit decreased due to a decline in gross profit per unit caused by higher costs.

In functional materials and foods, although unit sales prices of MCT (medium-chain triglyceride) products rose, both net sales and operating profit decreased due to the significant impact of a decline in sales volume.

<< Fine Chemical >> (Million yen)

	Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Net sales	7,612	8,535	+923	112.1
Operating profit	873	935	+61	107.1

In the fine chemical segment, net sales and operating profit grew, driven by robust demand in Asia, particularly China and South Korea, higher sales volume from new adoption of our products for cleansing and makeup applications in Japan, and increased unit sales prices following price revisions commensurate with higher costs.

Reference: Net sales (non-consolidated) (Million yen)

		Six months ended September 30, 2025	Six months ended September 30, 2026	Change	YoY (%)
Oil, Fat & Meal and Processed Food & Materials	Oil, Fat & Meal	139,291	153,172	+13,881	110.0
	Commercial-use and food processing	61,465	68,933	+7,467	112.1
	Household-use	32,255	33,671	+1,415	104.4
	Processed Oil & Fat	7,647	8,731	+1,083	114.2
	Meal	37,921	41,836	+3,914	110.3
	Processed Food & Materials	9,411	9,583	+172	101.8
	Subtotal	148,702	162,756	+14,054	109.5
Fine Chemical		4,292	5,003	+711	116.6
Other		177	171	(6)	96.5
Total		153,171	167,930	+14,759	109.6

(2) Overview of Financial Position

1) Assets, liabilities and net assets

Total assets on September 30, 2026, stood at ¥452,541 million, up by ¥1,356 million from the previous fiscal year-end. The main reasons for this increase were increases of ¥3,852 million in trade receivables and ¥12,943 million in inventories. This increase in total assets was partially offset by decreases of ¥3,243 million in cash and deposits and ¥12,390 million in other current assets.

Liabilities stood at ¥228,763 million, down by ¥417 million from the previous fiscal year-end. The main factors were decreases of ¥2,962 million in income taxes payable, ¥5,102 million in other current liabilities, and ¥1,097 million in other non-current liabilities, which offset increases of ¥4,412 million in trade payables and ¥4,349 million in short-term borrowings.

Net assets stood at ¥223,777 million, an increase of ¥1,773 million from the previous fiscal year-end. The main factor was a decrease in treasury shares of ¥8,674 million, partially offset by decreases of ¥2,294 million in accumulated other comprehensive income and ¥4,436 million in retained earnings.

2) Status of cash flows

Cash and cash equivalents as of September 30, 2026, stood at ¥13,064 million, a decrease of ¥11,889 million from the previous fiscal year-end.

<< Cash Flows from Operating Activities >>

Operating activities used net cash of ¥5,846 million (¥2,532 million used in the same period of the previous fiscal year). The main factors increasing cash were profit before income taxes of ¥10,147 million, depreciation of ¥5,989 million, and an increase in trade payables of ¥4,828 million. The main factors decreasing cash were an increase in inventories of ¥13,941 million, an increase in trade receivables of ¥4,501 million, and income taxes paid of ¥5,873 million.

<< Cash Flows from Investing Activities >>

Investing activities used net cash of ¥7,604 million (¥361 million used in the same period of the previous fiscal year). The main factor decreasing cash was purchase of property, plant and equipment of ¥7,203 million.

<< Cash Flows from Financing Activities >>

Financing activities provided net cash of ¥1,686 million (¥12,114 million provided in the same period of the previous fiscal year). The main factor increasing cash was net increase in short-term borrowings of ¥15,502 million. The main factors decreasing cash were repayments of long-term borrowings of ¥10,559 million and dividends paid of ¥2,746 million.

(3) Explanation of the Forecast Data Including Consolidated Results Forecast

With regard to the consolidated results, there is no change in the figures of full-year consolidated earnings forecasts for FY2026 (fiscal year ending March 31, 2027), announced on May 12, 2026.

If we determine that changes in circumstances require us to revise the Group's earnings forecasts, we will disclose such revisions promptly.

2. Semi-annual Consolidated Financial Statements and Related Notes

(1) Semi-annual Consolidated Balance Sheets

(Million yen)

	As of March 31, 2026	As of September 30, 2026
Assets		
Current assets		
Cash and deposits	19,394	16,150
Notes and accounts receivable - trade	95,413	99,265
Inventories	117,432	130,375
Income taxes receivable	57	17
Other	29,766	17,375
Allowance for doubtful accounts	(0)	(2)
Total current assets	262,063	263,182
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	30,565	29,767
Machinery, equipment and vehicles, net	44,707	43,267
Land	40,423	40,385
Other, net	17,506	20,105
Total property, plant and equipment	133,202	133,524
Intangible assets		
Software	3,007	3,577
Goodwill	114	88
Other	388	432
Total intangible assets	3,510	4,098
Investments and other assets		
Investment securities	36,188	35,640
Retirement benefit asset	11,417	11,379
Other	4,783	4,705
Allowance for doubtful accounts	(69)	(69)
Total investments and other assets	52,319	51,655
Total non-current assets	189,032	189,279
Deferred assets		
Bond issuance costs	89	79
Total deferred assets	89	79
Total assets	451,185	452,541

(Million yen)

	As of March 31, 2026	As of September 30, 2026
Liabilities		
Current liabilities		
Notes and accounts payable - trade	45,554	49,967
Short-term borrowings	28,160	32,510
Income taxes payable	6,065	3,102
Provisions	54	34
Other	32,252	27,150
Total current liabilities	112,087	112,765
Non-current liabilities		
Bonds payable	25,000	25,000
Long-term borrowings	65,121	65,112
Provisions	618	599
Retirement benefit liability	2,174	2,207
Other	24,177	23,079
Total non-current liabilities	117,093	115,998
Total liabilities	229,180	228,763
Net assets		
Shareholders' equity		
Share capital	16,332	16,332
Capital surplus	21,740	21,655
Retained earnings	153,622	149,185
Treasury shares	(14,044)	(5,369)
Total shareholders' equity	177,650	181,803
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	8,953	9,166
Deferred gains or losses on hedges	3,336	2,245
Foreign currency translation adjustment	17,670	16,403
Remeasurements of defined benefit plans	2,611	2,461
Total accumulated other comprehensive income	32,571	30,277
Non-controlling interests	11,782	11,697
Total net assets	222,004	223,777
Total liabilities and net assets	451,185	452,541

(2) Semi-annual Consolidated Statements of Income and Comprehensive Income

Semi-annual Consolidated Statements of Income

(Million yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Net sales	269,921	301,889
Cost of sales	234,460	260,180
Gross profit	35,460	41,709
Selling, general and administrative expenses	28,488	29,492
Operating profit	6,972	12,216
Non-operating income		
Interest income	112	127
Dividend income	212	218
Share of profit of entities accounted for using equity method	499	136
Other	117	113
Total non-operating income	942	596
Non-operating expenses		
Interest expenses	1,424	1,853
Foreign exchange losses	228	260
Loss on disposal of inventories	68	149
Other	221	452
Total non-operating expenses	1,943	2,716
Ordinary profit	5,971	10,097
Extraordinary income		
Gain on sale of non-current assets	23,162	-
Gain on sale of investment securities	21	196
Total extraordinary income	23,184	196
Extraordinary losses		
Loss on retirement of non-current assets	237	145
Impairment losses	1,567	-
Total extraordinary losses	1,805	145
Profit before income taxes	27,350	10,147
Income taxes	8,523	3,111
Profit	18,826	7,035
Profit attributable to non-controlling interests	318	203
Profit attributable to owners of parent	18,508	6,832

Semi-annual Consolidated Statements of Comprehensive Income

(Million yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Profit	18,826	7,035
Other comprehensive income		
Valuation difference on available-for-sale securities	389	136
Deferred gains or losses on hedges	1,098	(1,142)
Foreign currency translation adjustment	2,274	(1,523)
Remeasurements of defined benefit plans, net of tax	(311)	(149)
Share of other comprehensive income of entities accounted for using equity method	183	169
Total other comprehensive income	3,635	(2,509)
Comprehensive income	22,461	4,526
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	22,088	4,538
Comprehensive income attributable to non-controlling interests	373	(11)

(3) Semi-annual Consolidated Statements of Cash Flows

(Million yen)

	For the six months ended September 30, 2025	For the six months ended September 30, 2026
Cash flows from operating activities		
Profit before income taxes	27,350	10,147
Depreciation	5,657	5,989
Impairment losses	1,567	-
Amortization of goodwill	21	23
Interest and dividend income	(325)	(346)
Interest expenses	1,424	1,853
Share of loss (profit) of entities accounted for using equity method	(499)	(136)
Loss (gain) on sale and retirement of non-current assets	(22,925)	145
Loss (gain) on sale of investment securities	(21)	(196)
Decrease (increase) in trade receivables	273	(4,501)
Decrease (increase) in inventories	(8,517)	(13,941)
Increase (decrease) in trade payables	(806)	4,828
Decrease (increase) in retirement benefit asset	(685)	37
Increase (decrease) in retirement benefit liability	(18)	32
Other, net	(2,215)	(2,460)
Subtotal	279	1,477
Interest and dividends received	314	334
Interest paid	(1,407)	(1,784)
Income taxes paid	(1,718)	(5,873)
Net cash provided by (used in) operating activities	(2,532)	(5,846)
Cash flows from investing activities		
Purchase of property, plant and equipment	(20,941)	(7,203)
Proceeds from sale of property, plant and equipment	21,052	4
Purchase of investment securities	(112)	(119)
Proceeds from sale of investment securities	40	260
Other, net	(401)	(545)
Net cash provided by (used in) investing activities	(361)	(7,604)
Cash flows from financing activities		
Net increase (decrease) in short-term borrowings	(3,836)	15,502
Proceeds from long-term borrowings	25,000	-
Repayments of long-term borrowings	(479)	(10,559)
Dividends paid	(2,920)	(2,746)
Proceeds from sale of treasury shares	18	25
Purchase of treasury shares	(5,204)	(0)
Dividends paid to non-controlling interests	(65)	(75)
Other, net	(397)	(460)
Net cash provided by (used in) financing activities	12,114	1,686
Effect of exchange rate change on cash and cash equivalents	391	(124)
Net increase (decrease) in cash and cash equivalents	9,612	(11,889)
Cash and cash equivalents at beginning of period	14,420	24,953
Cash and cash equivalents at end of period	24,032	13,064

(4) Notes to the Semi-annual Consolidated Financial Statements

Notes on going concern assumption

There is no item to report.

Notes on any significant fluctuation in the amount of shareholders' equity

Based on a resolution made at the Board of Directors' meeting held on June 17, 2025, the Company cancelled 5,860,500 treasury shares during the six months ended September 30, 2026. This cancellation led to decreases of ¥85 million in capital surplus, ¥8,506 million in retained earnings, and ¥8,591 million in treasury shares during the six months ended September 30, 2026. As a result, capital surplus, retained earnings, and treasury shares, came to ¥21,655 million, ¥149,185 million, and ¥5,369 million as of September 30, 2026, respectively.

Notes on segment information

I. Six months ended September 30, 2025 (April 1, 2025, to September 30, 2025)

1. Information regarding amounts of net sales and profit or loss by reporting segment

(Million yen)

	Reporting segment						Other (Note 1)	Total	Adjustments (Note 2)	Amount in the consolidated statements of income (Note 3)
	Global Oil & Fat and Processed Oil & Fat	Oil, Fat & Meal and Processed Food & Materials			Fine Chemical	Total				
		Oil, Fat & Meal	Processed Food & Materials	Subtotal						
Net sales										
Sales to external customers	65,566	154,284	37,236	191,520	7,612	264,699	5,222	269,921	–	269,921
Intersegment sales and transfers	5,052	2,808	67	2,876	477	8,406	1,859	10,266	(10,266)	–
Total	70,618	157,092	37,304	194,397	8,090	273,105	7,082	280,187	(10,266)	269,921
Segment profit (loss)	1,447	2,779	2,062	4,841	873	7,162	330	7,493	(520)	6,972

Notes:
1. The Other category is for business segments that are not included in reporting segments, such as information systems.
2. Adjustment for segment profit of -¥520 million includes unallocated expenses. These expenses mainly comprise general and administrative expenses that cannot be attributed to reporting segments.
3. Segment profit is adjusted against the operating profit recorded in the consolidated statements of income.

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

Material impairment loss on non-current assets

For the six months ended September 30, 2025, the Company recorded an impairment loss of ¥1,567 million on non-current assets in the oil, fat & meal and processed food & materials segment.

II. Six months ended September 30, 2026 (April 1, 2026, to September 30, 2026)

1. Information regarding amounts of net sales and profit or loss by reporting segment

(Million yen)

	Reporting segment						Other (Note 1)	Total	Adjustments (Note 2)	Amount in the consolidated statements of income (Note 3)
	Global Oil & Fat and Processed Oil & Fat	Oil, Fat & Meal and Processed Food & Materials			Fine Chemical	Total				
		Oil, Fat & Meal	Processed Food & Materials	Subtotal						
Net sales										
Sales to external customers	81,036	169,794	37,151	206,946	8,535	296,518	5,371	301,889	–	301,889
Intersegment sales and transfers	6,780	2,997	76	3,073	200	10,055	1,807	11,862	(11,862)	–
Total	87,816	172,792	37,227	210,019	8,736	306,573	7,178	313,751	(11,862)	301,889
Segment profit (loss)	4,105	5,794	1,536	7,331	935	12,372	338	12,710	(493)	12,216

Notes:
1. The Other category is for business segments that are not included in reporting segments, such as information systems.
2. Adjustment for segment profit of -¥493 million includes unallocated expenses. These expenses mainly comprise general and administrative expenses that cannot be attributed to reporting segments.
3. Segment profit is adjusted against the operating profit recorded in the consolidated statements of income.

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

There is no item to report.