



August 1, 2025

To Whom It May Concern

Company Name: Hino Motors, Ltd.
Representative: Satoshi Ogiso, President & CEO,
Member of the Board of Directors
(Code: 7205 TSE, Prime, NSE, Premier)
Contact Person: Makoto Iijima, General Manager,
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Financial Results for the First Quarter of the Fiscal Year Ended March 31, 2026 [Japanese GAAP]
(Consolidated)
(Completion of Interim Review by an Independent Auditor)

Hino Motors, Ltd. (the “Company”) hereby announce that the interim review of the Company’s consolidated quarterly financial statements, which the Company disclosed on July 30, 2025 in the Company’s [Financial Results for the First Quarter of the Fiscal Year Ended March 31, 2026 [Japanese GAAP] (Consolidated)], has been completed by an independent auditor.

There are no changes to the consolidated quarterly financial statements announced on July 30, 2025.

Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2026
[Japanese GAAP] (Consolidated)
English translation from the original Japanese-language document



August 1, 2025

Name of Listed Company: Hino Motors, Ltd.
Code Number: 7205 URL: <https://www.hino.co.jp/>
Representative: Satoshi Ogiso, President & CEO, Member of the Board of Directors
Contact Point: Makoto Iijima, General Manager, Government & Public Affairs Div.
Phone: (042) 586-5494

Stock Listing: Tokyo and Nagoya

Scheduled Date of Dividend Payment Start: -

Supplementary materials for the quarterly financial results: Yes

Investor conference for the quarterly financial results: Yes (For Mass Media and Analysts)

(Amounts are rounded down to the nearest one million yen)

1. Consolidated Financial Results for the First Quarter of the Fiscal Year Ending March 31, 2026 (April 1, 2025–June 30, 2025)

(1) Consolidated Financial Results (Cumulative) (% of change from the same quarter of the previous year)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
1Q of FY 2026	364,244	-11.4	16,943	165.4	20,242	279.5	13,554	—
1Q of FY 2025	411,060	10.5	6,383	462.4	5,334	86.6	-222	—

(Note) Comprehensive income: 1Q of FY 2026: ¥ 17,537 million (948.8%) 1Q of FY 2025: ¥ 1,672 million (-74.0%)

	Profit per share	Diluted profit per share
	Yen	Yen
1Q of FY 2026	23.61	—
1Q of FY 2025	-0.39	—

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	Millions of yen	Millions of yen	%
1Q of FY 2026	1,330,863	265,749	14.6
FY 2025	1,478,180	251,020	12.1

(Reference) Equity capital: 1Q of FY 2026: ¥ 194,406 million FY 2025: ¥ 178,468 million

2. Dividends

	Dividends per share				
	1Q	2Q	3Q	Year-end	Annual
	Yen	Yen	Yen	Yen	Yen
FY 2025	—	0.00	—	0.00	0.00
FY 2026	—				
FY 2026 (forecast)		—	—	—	—

(Note) Changes from the latest dividend forecast: None

3. Forecasts of Consolidated Financial Results for the Fiscal Year Ending March 31, 2026 (April 1, 2025 – March 31, 2026)

(% of change from FY2025)

	Net sales		Operating income		Ordinary income		Profit attributable to owners of parent		Profit per share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
FY 2026	1,500,000	-11.6	40,000	-30.4	35,000	-11.0	20,000	—	34.84

(Note) Changes from the latest financial forecast: None

*Notes

(1) Changes in significant subsidiaries (changes of specified subsidiaries resulting in changes in scope of consolidation) during the current term: None

(2) Application of the accounting procedures for producing quarterly consolidated financial statements: None

(3) Changes in accounting policies, accounting estimates and restatements:

- 1) Changes in accounting policies due to revisions of accounting standards: None
- 2) Changes in accounting policies due to reasons other than above 1): None
- 3) Changes in accounting estimates: None
- 4) Restatements: None

(4) Number of outstanding shares (common stock)

1) Number of outstanding shares (including treasury stock) at end of term	1Q of FY 2026	574,580,850 shares	FY 2025	574,580,850 shares
2) Number of treasury stock at end of term	1Q of FY 2026	536,268 shares	FY 2025	536,216 shares
3) Average number of shares (quarterly consolidated cumulative period)	1Q of FY 2026	574,044,599 shares	1Q of FY 2025	574,025,821 shares

*Review of the Japanese-language originals of the attached consolidated quarterly financial statements by certified public accountants or an audit firm: Yes(voluntary)

*Statement regarding the proper use of financial forecasts and other remarks

(Explanation on appropriate use of earnings forecasts)

Descriptions regarding the future, including the financial projections contained in this report, are based on certain assumptions currently available to the Company, which are, at the discretion of the Company, deemed reasonable, and the Company gives no guarantees that it will achieve these results. In addition, actual financial results may significantly vary due to various factors.

Appendix

Table of contents of the appendix

1. Qualitative Information Regarding the Financial Performance for the Current Quarter.....	2
(1) Information on Consolidated Operating Results.....	2
(2) Information on Consolidated Financial Position.....	2
(3) Information on Forecasts of Consolidated Financial Results.....	3
2. Quarterly Consolidated Financial Statements and Major Notes.....	4
(1) Quarterly Consolidated Balance Sheets.....	4
(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income	
[Quarterly Consolidated Statements of Income].....	6
[Quarterly Consolidated Statements of Comprehensive Income].....	7
(3) Notes to Quarterly Consolidated Financial Statements.....	8
Notes on Going Concern Assumption.....	8
Notes on Significant Changes in the Amount of Shareholders' Equity.....	8
Notes on Quarterly Consolidated Balance Sheets.....	9
Notes on Quarterly Consolidated Statements of Income.....	9
Notes on Quarterly Consolidated Statements of Cash Flows.....	9
Regarding Shareholders' Equity, etc.....	10
Notes on Segment Information, etc.....	11
Regarding Revenue Recognition.....	12
Per share Information.....	12
Contingent Liabilities.....	13
3. Supplementary Information.....	14
(1) Actual Production (Consolidated).....	14
(2) Actual Sales (Consolidated).....	14

1. Qualitative Information Regarding the Financial Performance for the Current Quarter

(1) Information on Consolidated Operating Results

As for the Japanese domestic trucks and buses market during the current first quarter (three months), the demand for heavy-, medium-duty trucks was unchanged from the previous year, while demand for light-duty trucks decreased from the previous year due to the supply issue. In the bus market, the total demand for buses grew due to the recovery of demand from foreign visitors to Japan, etc. The total domestic demand for trucks and buses was 34.8 thousand units, a decrease of 1.9 thousand units (-5.2%) compared to the same quarter in the previous year.

As for Japanese domestic sales, the total sales volume of trucks and buses was 7.7 thousand units, a decrease of 2.6 thousand units (-24.9%) compared to the same quarter in the previous year, mainly due to the model change of light-duty trucks.

As for overseas trucks and buses market, unit sales decreased in mainly ASEAN countries and North America, resulting in a decrease of 3.8 thousand units (-17.5%) in overseas sales volume of trucks and buses to 18.1 thousand units compared to the same quarter in the previous year.

As a result of the above, total unit sales of Hino Brand trucks and buses were 25.8 thousand units, a decrease of 6.4 thousand units (-19.9%) compared to the same quarter in the previous year.

As for the volume of sales to Toyota Motor Corporation, unit sales increased mainly for SUVs. As a result, total sales volume was 38.8 thousand units, an increase of 6.3 thousand units (19.3%) compared to the same quarter in the previous year.

As a result of the above, net sales in the current first quarter were ¥364,244 million, which is a decrease of ¥46,816 million (-11.4%) as compared to the same quarter in the previous year. As for profit and loss, thanks to the price revision, the reduction of fixed costs, etc. despite the decline in unit sales, operating income increased ¥10,560 million (165.4%) compared to the same quarter in the previous year to ¥16,943 million and ordinary income was ¥20,242 million which is an increase of ¥14,908 million (279.5%) compared to the same quarter in the previous year. In addition, profit attributable to owners of parent was ¥13,554 million which is an increase of ¥13,777 million (loss attributable to owners of parent of ¥222 million in the same quarter in the previous year) compared to the same quarter in the previous year due to income taxes of ¥3,306 million, etc.

The performance in each segment is as follows:

(Japan)

In the Hino brand business, sales of trucks and buses to the Japanese market decreased mainly due to a decrease in unit sales of light-duty trucks. Overseas sales decreased due to a decline in unit sales to ASEAN countries and North America. Furthermore, sales to Toyota decreased due to a decrease in unit sales of light-duty trucks.

As a result, net sales were ¥253,222 million, down ¥32,670 million (-11.4%) compared to the same quarter in the previous year. In terms of profit and loss, the profit (operating income) in this segment increased by ¥7,623 million compared to the same quarter in the previous year to ¥10,890 million (233.4%).

(Asia)

Net sales decreased ¥8,158 million (-8.1%) compared to the same quarter in the previous year to ¥93,160 million, mainly due to a decrease in unit sales mainly in Indonesia. The profit (operating income) in this segment was ¥4,041 million, down ¥1,358 million (-25.2%) compared to the same quarter in the previous year.

(Other)

Net sales were ¥64,942 million, down ¥19,647 million (-23.2%) compared to the same quarter in the previous year, mainly due to a decrease in the number of units sold in North America. The profit (operating income) in this segment was ¥487 million, up ¥1,377 million compared to the same quarter in the previous year (a loss of ¥889 million in the same period of the previous fiscal year).

(2) Information on Consolidated Financial Position

Total assets at the end of the first quarter decreased to ¥1,330,863 million by ¥147,317 million compared to the end of the previous fiscal year. This is mainly due to a decrease in cash and deposits of ¥101,413 million and a decrease in accounts receivable - trade of ¥30,655 million.

Liabilities decreased to ¥1,065,114 million by ¥162,045 million compared to the end of the previous fiscal year. This is mainly because provision for certification related loss decreased by ¥97,825 million and long-term accounts payable -other decreased by ¥20,732 million.

The decreases in cash and deposits and the provision for certification related loss are attributable to the payment of some criminal penalties and civil fines based on the settlement with the U.S. authorities in the wake of the falsification for engine certification.

Net assets increased to ¥265,749 million by ¥14,728 million compared to the end of the previous fiscal year. This was mainly due to the posting of quarterly profit attributable to owners of parent of ¥13,554 million.

(3) Information on Forecasts of Consolidated Financial Results

There is no change from the previously announced forecasts (April 24, 2025).

2. Quarterly Consolidated Financial Statements and Major Notes

(1) Quarterly Consolidated Balance Sheets

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Assets		
Current assets		
Cash and deposits	193,603	92,190
Notes and accounts receivable - trade	263,208	232,553
Merchandise and finished goods	197,832	190,629
Work in process	44,951	44,901
Raw materials and supplies	45,464	46,720
Other	94,361	94,294
Allowance for doubtful accounts	-3,245	-3,310
Total current assets	836,177	697,981
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	185,139	184,226
Machinery, equipment and vehicles, net	81,349	85,281
Land	124,201	123,824
Other, net	52,146	41,550
Total property, plant and equipment	442,836	434,882
Intangible assets	34,357	33,362
Investments and other assets		
Investment securities	102,776	104,327
Deferred tax assets	11,694	10,177
Other	53,404	53,228
Allowance for doubtful accounts	-3,067	-3,096
Total investments and other assets	164,808	164,637
Total non-current assets	642,003	632,882
Total assets	1,478,180	1,330,863
Liabilities		
Current liabilities		
Notes and accounts payable - trade	235,221	216,449
Short-term borrowings	365,543	366,458
Current portion of bonds payable	8,418	11,509
Current portion of long-term borrowings	8,511	7,370
Accounts payable - other	* 50,817	* 33,031
Income taxes payable	7,209	4,717
Provision for product warranties	105,551	96,806
Provision for certification related loss	125,396	27,571
Other provisions	8,784	12,265
Other	105,913	108,077
Total current liabilities	1,021,370	884,257
Non-current liabilities		
Bonds payable	6,703	7,021
Long-term borrowings	18,351	15,286
Long-term accounts payable - other	* 58,510	* 37,778
Deferred tax liabilities	36,777	36,513
Deferred tax liabilities for revaluation	2,806	2,759
Retirement benefit liability	43,175	42,907
Other provisions	1,559	1,396
Other	37,904	37,193
Total non-current liabilities	205,789	180,857
Total liabilities	1,227,159	1,065,114

(Millions of yen)

	As of March 31, 2025	As of June 30, 2025
Net assets		
Shareholders' equity		
Share capital	72,717	72,717
Capital surplus	66,299	66,299
Retained earnings	-39,243	-25,583
Treasury shares	-201	-201
Total shareholders' equity	99,571	113,232
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	34,938	36,167
Deferred gains or losses on hedges	-20	-79
Revaluation reserve for land	2,290	2,196
Foreign currency translation adjustment	13,948	15,567
Remeasurements of defined benefit plans	27,738	27,322
Total accumulated other comprehensive income	78,896	81,174
Non-controlling interests	72,552	71,342
Total net assets	251,020	265,749
Total liabilities and net assets	1,478,180	1,330,863

(2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income
[Quarterly Consolidated Statements of Income]

(Millions of yen)

	FY 2025 (From April 1, 2024 to June 30, 2024)	FY 2026 (From April 1, 2025 to June 30, 2025)
Net sales	411,060	364,244
Cost of sales	345,839	300,523
Gross profit	65,220	63,720
Selling, general and administrative expenses		
Salaries and allowances	14,347	13,982
Provision for bonuses	2,022	2,163
Retirement benefit expenses	732	647
Other	41,735	29,983
Total selling, general and administrative expenses	58,837	46,777
Operating profit	6,383	16,943
Non-operating income		
Interest income	594	656
Dividend income	718	356
Foreign exchange gains	1,117	4,814
Share of profit of entities accounted for using equity method	—	28
Miscellaneous income	810	1,367
Total non-operating income	3,240	7,224
Non-operating expenses		
Interest expenses	3,308	2,938
Share of loss of entities accounted for using equity method	49	—
Miscellaneous expenses	931	986
Total non-operating expenses	4,289	3,924
Ordinary profit	5,334	20,242
Extraordinary income		
Gain on sale of non-current assets	189	25
Gain on sale of investment securities	4,836	94
Other	16	84
Total extraordinary income	5,042	204
Extraordinary losses		
Loss on sale and retirement of non-current assets	1,184	615
Impairment losses	2,251	—
Loss related to North American certification	65	—
Other	851	239
Total extraordinary losses	4,352	854
Profit before income taxes	6,024	19,592
Income taxes - current	5,060	*3,702
Income taxes - deferred	-537	-396
Total income taxes	4,523	3,306
Profit	1,500	16,285
Profit attributable to non-controlling interests	1,723	2,731
Profit (loss) attributable to owners of parent	-222	13,554

[Quarterly Consolidated Statements of Comprehensive Income]

(Millions of yen)

	FY 2025 (From April 1, 2024 to June 30, 2024)	FY 2026 (From April 1, 2025 to June 30, 2025)
Profit	1,500	16,285
Other comprehensive income		
Valuation difference on available-for-sale securities	-2,606	2,087
Deferred gains or losses on hedges	-102	-46
Foreign currency translation adjustment	2,328	499
Remeasurements of defined benefit plans, net of tax	-290	-446
Share of other comprehensive income of entities accounted for using equity method	842	-842
Total other comprehensive income	171	1,251
Comprehensive income	1,672	17,537
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	-2,210	15,925
Comprehensive income attributable to non-controlling interests	3,883	1,611

(3) Notes to Quarterly Consolidated Financial Statements

(Notes on Going Concern Assumption)

There is no related information.

(Notes on Significant Changes in the Amount of Shareholders' Equity)

There is no related information.

(Notes on Quarterly Consolidated Balance Sheets)

1. Guaranteed liabilities

The company provides guarantees for loans from financial institutions other than consolidated companies.

	FY 2025 (Mar. 31, 2025)	1Q of FY 2026 (Jun. 30, 2025)
Auto Loans	¥1 million	¥0 million
Housing Loans for Employees	¥104 million	¥98 million
Total	¥105 million	¥99 million

2. *Long-term accounts payable - other

The accounts payable - other and long-term accounts payable - other in the first quarter of the current consolidated accounting period under review include the unpaid amount of criminal penalties caused by the falsification for engine certification.

	FY 2025 (Mar. 31, 2025)	1Q of FY 2026 (Jun. 30, 2025)
Accounts payable - other	¥19,503 million	¥18,889 million
Long-term accounts payable - other	¥58,510 million	¥37,778 million

(Notes on Quarterly Consolidated Statements of Income)

*Paragraph 7 of the “Accounting for and Disclosure of Current Taxes Related to the Global Minimum Tax Rules, etc.” (The Practical Solution No.46, March 22, 2024) is applied. Therefore, income taxes related to the global minimum tax rules have not been posted for the first quarter of the current fiscal year.

(Notes on Quarterly Consolidated Statements of Cash Flows)

A quarterly consolidated statement of cash flows for the first quarter of the current fiscal year has not been prepared.

Depreciation (including amortization expenses related to intangible assets excluding goodwill) and amortization of goodwill for the first quarter of the current consolidated fiscal year are as follows.

	1Q of FY 2025 (From April 1, 2024 to June 30, 2024)	1Q of FY 2026 (From April 1, 2025 to June 30, 2025)
Depreciation	¥14,598 million	¥14,152 million
Amortization of goodwill	¥1 million	¥- million

(Regarding Shareholders' Equity, etc.)

I First Quarter of the Previous Fiscal Year (From April 1, 2024 to June 30, 2024)

1. Dividend payment amount

There is no related information.

2. Dividends with a record date in the current first quarter but with an effective date after the end of the current first quarter

There is no related information.

II First Quarter of the Current Fiscal Year (From April 1, 2025 to June 30, 2025)

1. Dividend payment amount

There is no related information.

2. Dividends with a record date in the current first quarter but with an effective date after the end of the current first quarter

There is no related information.

(Notes on Segment Information, etc.)

【Segment Information】

I First Quarter of the Previous Fiscal Year (From April 1, 2024 to June 30, 2024)

1. Information on Amounts for Sales and Profit or Losses for Each Reporting Segment and Breakdown of Revenue

(Millions of yen)

	Report Segment			Other *1	Total	Adjusted Amount*2	Consolidated financial statements amount *3
	Japan	Asia	Total				
Net Sales							
Trucks and buses	119,186	53,525	172,712	47,520	220,232	—	220,232
Vehicles for Toyota	30,852	138	30,991	—	30,991	—	30,991
Spare parts	19,242	8,674	27,916	14,320	42,237	—	42,237
Other	57,905	37,467	95,373	22,225	117,599	—	117,599
Sales to External Customers	227,187	99,806	326,993	84,066	411,060	—	411,060
Inter-Segment Sales and Transfers	58,705	1,513	60,218	523	60,741	-60,741	—
Total	285,893	101,319	387,212	84,589	471,802	-60,741	411,060
Segment Profit (Losses)	3,266	5,399	8,665	-889	7,776	-1,392	6,383

*1 The “other” section is the regions not included in the reporting segments, and includes North America and Oceania etc.

*2 The adjusted amount of segment profit (losses) of ¥1,392 million includes inter-segment eliminations and adjustments for inventory assets.

*3 Segment profit (losses) is adjusted with operating income in the quarterly consolidated statement of income.

2. Impairment losses on non-current assets and information concerning goodwill, etc., for each reporting segment
(Significant impairment losses on fixed assets)

In the “Other” segment, an impairment loss was posted for machinery, equipment, etc. whose profitability dropped and are no longer recoupable.

The amount of said impairment losses recorded was ¥2,251 million in the first quarter of the previous consolidated fiscal year.

II First Quarter of the Current Fiscal Year (From April 1, 2025 to June 30, 2025)

1. Information on Amounts for Sales and Profit or Losses for Each Reporting Segment and Breakdown of Revenue

(Millions of yen)

	Report Segment			Other *1	Total	Adjusted Amount*2	Consolidated financial statements amount *3
	Japan	Asia	Total				
Net Sales							
Trucks and buses	106,809	45,425	152,235	29,572	181,807	—	181,807
Vehicles for Toyota	21,777	57	21,835	—	21,835	—	21,835
Spare parts	20,894	7,023	27,918	12,213	40,131	—	40,131
Other	58,661	38,901	97,563	22,906	120,469	—	120,469
Sales to External Customers	208,144	91,407	299,552	64,692	364,244	—	364,244
Inter-Segment Sales and Transfers	45,078	1,753	46,831	249	47,081	-47,081	—
Total	253,222	93,160	346,383	64,942	411,325	-47,081	364,244
Segment Profit	10,890	4,041	14,931	487	15,418	1,524	16,943

*1 The “other” section is the regions not included in the reporting segments, and includes North America and Oceania etc.

*2 The adjusted amount of segment profit of ¥1,524 million includes inter-segment eliminations and adjustments for inventory assets.

*3 Segment profit is adjusted with operating income in the quarterly consolidated statement of income.

2. Impairment losses on non-current assets and information concerning goodwill, etc., for each reporting segment
There is no related information.

(Regarding Revenue Recognition)

The breakdown of revenues from contracts with clients is as shown in “Notes (Segment Information, etc.).”

(Per share Information)

Quarterly net income or loss per share is calculated based on the following items.

Item	1Q of FY 2025 (From April 1, 2024 to June 30, 2024)	1Q of FY 2026 (From April 1, 2025 to June 30, 2025)
Quarterly net income or loss per share	-0.39	23.61
(Basis of calculation)		
Quarterly net income or loss attributable to owners of parent (Millions of yen)	-222	13,554
Amount not attributable to common shareholders (Millions of yen)	—	—
Quarterly net income or loss attributable to owners of parent associated with common shares (Millions of yen)	-222	13,554
Average number of common shares (Shares)	574,025,821	574,044,599

(Note) Diluted quarterly net income per share is not written, because there are no dilutive shares.

(Contingent Liabilities)

- Certification issues

Regarding the falsification for engine certification, we have continued communication with relevant institutions. The amounts that can be estimated reasonably have been reflected in quarterly consolidated financial statements, based on the costs of compensation for gas mileage to customers regarding engine certification issues in the Japanese market, etc., and the agreement through the settlement with the U.S. authorities regarding the falsification for engine certification in the U.S. market.

Meanwhile, expenses stemming from settlements related to certification issues with government authorities in countries other than the U.S. have not been reflected on quarterly consolidated financial statements as it is difficult to reasonably calculate the amount of impact at this point in time.

- Litigation against our company and subsidiaries outside Japan

Class action lawsuit in New Zealand

On March 3, 2025 (local time), our company was sued in the Palmerston North High Court, New Zealand.

The plaintiffs sued our company as a class action on behalf of all persons who between March 4, 2010 and March 3, 2025 purchased, exchanged or leased vehicles equipped with diesel engines manufactured by our company between January 1, 2003 and August 22, 2022. The plaintiffs claim, among other things, to have suffered damage as a result of fraudulent and other acts related to violations of emission performance standards and fuel economy standards for our company's engines.

In the complaint in this lawsuit, the plaintiffs claim damages, but the specific amounts claimed by the plaintiffs have not been disclosed in any way.

The claims and details concerning damages claimed by the plaintiffs in the class action lawsuit in New Zealand are currently being confirmed. Loss may arise depending on the result of this lawsuit, but as it is difficult to reasonably calculate the impact at this point, it has not been reflected on the quarterly consolidated financial statements.

3. Supplementary Information

(1) Actual Production (Consolidated)

Category	FY 2025 (From April 1, 2024 to June 30, 2024)	FY 2026 (From April 1, 2025 to June 30, 2025)	Change
Trucks and buses	32,351 units	24,111 units	-8,240 units
Toyota brand vehicles	32,504 units	38,793 units	6,289 units

(2) Actual Sales (Consolidated)

Category		FY 2025 (From April 1, 2024 to June 30, 2024)		FY 2026 (From April 1, 2025 to June 30, 2025)		Change	
		Volume (Units)	Amount (Millions of yen)	Volume (Units)	Amount (Millions of yen)	Volume (Units)	Amount (Millions of yen)
	Japan	10,259	81,738	7,700	79,487	-2,559	-2,251
	Overseas	21,944	138,480	18,095	102,318	-3,849	-36,161
	Supplies of parts for overseas production	—	13	—	1	—	-11
Total trucks and buses		32,203	220,232	25,795	181,807	-6,408	-38,424
Total Toyota brand		32,504	30,991	38,793	21,835	6,289	-9,155
	Japan	—	18,375	—	19,443	—	1,068
	Overseas	—	23,862	—	20,687	—	-3,174
Total service parts		—	42,237	—	40,131	—	-2,106
	Japan	—	49,451	—	52,114	—	2,662
	Overseas	—	7,365	—	4,176	—	-3,188
	Toyota	—	60,781	—	64,179	—	3,397
Total others		—	117,599	—	120,469	—	2,870
Total net sales		—	411,060	—	364,244	—	-46,816

(Note) Amounts are rounded down to the nearest one million yen.