

Summary Report of Consolidated Financial Results

For the Three Months Period ended June 30, 2005 (Year ending March 31, 2006)

August 10, 2005

Company name: **NIPRO CORPORATION**

(Code No.: 8086 TSE/CSE-1st section)

(URL: <http://www.nipro.co.jp/>)

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1. Matters related to the preparation of quarterly financial summary

(1) Adoption of simplified accounting treatments: No

(2) Difference in the method of accounting recognition from the most recent year: No

(3) Changes in the scope of consolidation and application of the equity method: Yes

(Consolidated subsidiary added: 3)

2. Financial results for the three months ended June 30, 2005.(From April 1, 2005 to June 30, 2005)

(1) Results of Operations

(Note: Amounts are truncated to one million yen)

	Net Sales		Operating Income		Recurring Income		Net (Quarter) Income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
3 months ended June 30,2005	49,975	5.7	3,537	4.1	3,542	12.0	1,054	(39.2)
3 months ended June 30,2004	47,271	2.3	3,397	(9.0)	3,164	(2.5)	1,734	16.4
Year ended March 31, 2005	192,320		10,404		8,685		4,518	

	Basic Earnings per Share	Diluted Earnings per Share
	Yen	Yen
3 months ended June 30,2005	16.59	-
3 months ended June 30,2004	27.26	-
Year ended March 31, 2005	69.37	-

(Note) Percentage for net sales, operating income, etc. represents the ratio of change over from same period of the previous year.

[Supplementary information on the consolidated results of operations]

For this three months period, while decelerating foreign economy and rise in crude oil price continued, corporate capital investments and individual consumption showed a steady trend and the Japanese economy was, on the whole, felt to have made little improvement.

Under the circumstances, we continued to work hard on development of new products and on reinforcement of productivity and sales capabilities so as to improve profitability.

As a result, net sales for this three months period increased by 5.7% from the same period of the previous year to 49,975 million yen. This was primarily because of the growth of the Medical Division

Operating income increased by 4.1% to 3,537 million yen, and recurring income increased by 12.0% to 3,542 million yen. On the other hand, net quarter income decreased by 39.2% to 1,054 million yen, due to impairment loss included in extraordinary loss.

(2) Financial Position

	Total Assets	Shareholders' Equity	Ratio of Shareholders' Equity to Total Assets	Shareholders' Equity per Share
	Millions of yen	Millions of yen	%	Millions of yen
3 months ended June 30,2005	291,484	96,881	33.2	1,524.28
3 months ended June 30,2004	276,461	91,692	33.2	1,441.53
Year ended March 31, 2005	293,748	96,700	32.9	1,519.58

Cash Flows

	Cash flow from operating activities	Cash flow from investing activities	Cash flow from financing activities	Cash and cash equivalent
	Millions of yen	Millions of yen	Millions of yen	Millions of yen
3 months ended June 30,2005	(1,112)	(8,395)	(1,219)	43,317
3 months ended June 30,2004	488	(2,132)	1,873	42,441
Year ended March 31, 2005	17,375	(12,627)	7,088	53,734

[Supplementary information on the changes in the financial position]

(1)Changes in the financial position

Total assets decreased by 2,264 million yen from the end of the previous fiscal year to 291,484 million yen. The decrease consisted of decrease in current asset by 7,233 million yen and increase in fixed assets by 4,969 million yen.

Current assets decreased mainly because of the decrease in cash and bank deposits as a result of the payment for income taxes, purchases of fixed assets as well as repayments for long-term bank loans.

Liabilities, on the other hand, decreased by 2,502 million yen to 192,937 million yen, and Shareholders' Equity increased by 181 million yen to 96,881 million yen.

(2)Cash flows

As regards cash flows for this three month period, net cash used in operating activities amounted to 1,112 million yen, primarily reflecting the payment for income taxes. Net cash used in investing activities amounted to 8,395 million yen mainly due to payments for acquisition of fixed assets. Net cash used in financing activities amounted to 1,219 million yen reflecting repayment of long-term bank loans. As a result, the balance of cash and cash equivalent at the end of this three month period decreased by 10,417 million yen to 43,317 million yen.

(Reference)

Projection for Consolidated Results for the Year ending March 31, 2006 (From April 1, 2004 to March 31, 2005)

	Sales	Recurring Income	Net Income
	Millions of yen	Millions of yen	Millions of yen
6 months ending Sep. 30, 2005	99,500	5,600	2,000
Year ending March 31, 2006	206,000	11,200	4,800

(Reference) Projected Earnings per Share for the Year ending March 31, 2006: 73.82yen

[Supplementary information on the business forecasts]

The severe management environment is anticipated to continue, due to the concern in jump in crude oil price and rise in interest rate. We will, however, continue to work on development of new products, strengthen productivity of each division, and strive hard to improve profitability.

There is no amendment to the forecast announced on May 20, 2005.

* The above forecasts are based on the information available to the management as of the date of this report. The actual results may be different from these forecasts due to various factors occurring hereafter.

Consolidated Balance Sheets

(Unit: Millions of yen)

Account	Three months ended June 30, 2005		Year ended March 31, 2005		Increase (decrease)	Three months ended June 30, 2004	
	Amount	%	Amount	%		Amount	%
(ASSETS)							
Current assets	<u>128,131</u>	44.0	<u>135,365</u>	46.1	<u>(7,233)</u>	<u>124,237</u>	44.9
Cash and bank deposits	45,871		56,153		(10,281)	44,476	
Trade notes and accounts receivable	41,145		40,144		1,000	41,732	
Inventories	35,996		33,649		2,346	32,335	
Deferred tax assets	1,820		2,203		(383)	1,479	
Others	3,531		3,423		108	4,419	
Allowance for doubtful accounts	(233)		(209)		(24)	(205)	
Fixed assets	<u>163,353</u>	56.0	<u>158,383</u>	53.9	<u>4,969</u>	<u>152,223</u>	55.1
Tangible fixed assets	<u>103,042</u>	35.3	<u>98,788</u>	33.6	<u>4,254</u>	<u>95,425</u>	34.5
Buildings and structures	41,030		40,718		311	42,256	
Machinery, equipment and vehicles	25,900		23,990		1,910	22,728	
Land	23,224		22,839		385	22,461	
Construction in progress	8,059		7,232		826	3,940	
Others	4,827		4,007		820	4,038	
Intangible fixed assets	<u>971</u>	0.3	<u>941</u>	0.3	<u>29</u>	<u>945</u>	0.4
Consolidation adjustments	40		2		37	15	
Others	931		939		(8)	930	
Investments and other assets	<u>59,339</u>	20.4	<u>58,653</u>	20.0	<u>685</u>	<u>55,852</u>	20.2
Investment securities	41,941		41,706		235	38,910	
Long-term loans receivable	2,425		2,459		(33)	2,443	
Deferred tax assets	508		238		269	206	
Lease deposits	11,521		11,513		7	11,766	
Others	3,616		3,465		150	3,174	
Allowance for doubtful accounts	(674)		(730)		56	(647)	
Total assets	291,484	100.0	293,748	100.0	(2,264)	276,461	100.0

(Note) Increase (decrease) represents the comparison between the three months ended June 30, 2005 and the year ended March 31, 2005.

Consolidated Balance Sheets

(Unit: Millions of yen)

Account	Three months ended June 30, 2005		Year ended March 31, 2005		Increase (decrease)	Three months ended June 30, 2004	
	Amount	%	Amount	%	Amount	Amount	%
(LIABILITIES)							
Current liabilities	<u>105,319</u>	36.1	<u>96,241</u>	32.7	<u>9,078</u>	<u>94,535</u>	34.2
Trade notes and accounts payables	29,965		29,084		881	28,049	
Shorts-term bank loans	42,276		40,443		1,833	35,298	
Current portion of bonds	13,020		3,000		10,020	10,000	
Other payables	4,102		4,614		(511)	3,930	
Income taxes payable	1,317		3,493		(2,176)	1,300	
Accrued bonuses	873		1,405		(531)	722	
Notes payables for plant and equipment	2,691		2,936		(245)	3,985	
Commercial paper	7,000		7,000		-	7,000	
Others	4,071		4,262		(191)	4,247	
Non-current liabilities	<u>87,617</u>	30.1	<u>99,198</u>	33.8	<u>(11,580)</u>	<u>88,570</u>	32.0
Bonds	16,050		26,000		(9,950)	26,000	
Convertible-bonds-type bonds with stock acquisition rights	14,000		14,000		-	14,000	
Long-term borrowings	44,429		46,183		(1,753)	36,922	
Deferred tax liabilities	6,651		6,753		(101)	5,309	
Accrued pension and severance cost	3,002		2,867		134	2,714	
Others	3,483		3,393		89	3,623	
Total Liabilities	192,937	66.2	195,439	66.5	(2,502)	183,106	66.2
(MINORITY INTERESTS)							
Minority interests	1,665	0.6	1,608	0.6	57	1,662	0.6
(SHAREHOLDERS' EQUITY)							
Common stock	28,663	9.8	28,663	9.8	-	28,663	10.4
Additional paid-in capital	29,972	10.3	29,972	10.2	-	29,972	10.8
Retained earnings	32,103	11.0	32,181	10.9	(78)	31,018	11.2
Net unrealized gains (losses) on securities	13,300	4.6	12,759	4.3	540	10,390	3.8
Foreign currency translation adjustments	(6,559)	(2.3)	(6,289)	(2.1)	(270)	(7,835)	(2.8)
Treasury stock	(597)	(0.2)	(586)	(0.2)	(11)	(515)	(0.2)
Total Shareholders' Equity	96,881	33.2	96,700	32.9	181	91,692	33.2
Total Liabilities, Minority Interests and Shareholders' Equity	291,484	100.0	293,748	100.0	(2,264)	276,461	100.0

(Note) Increase (decrease) represents the comparison between the three months ended June 30, 2004 and the year ended March 31, 2004.

Consolidated Statements of Income

(Unit: Millions of yen)

Account	Three months ended June 30, 2005		Three months ended June 30, 2004		Increase (decrease) Amount	Year ended March 31, 2005	
	Amount	Ratio	Amount	Ratio		Amount	Ratio
		%		%			%
Net sales	49,975	100.0	47,271	100.0	2,704	192,320	100.0
Cost of sales	35,821	71.7	33,927	71.8	1,893	140,072	72.8
Gross profit	14,154	28.3	13,343	28.2	810	52,247	27.2
Selling, general and administrative expenses	10,616	21.2	9,946	21.0	670	41,843	21.8
Operating income	3,537	7.1	3,397	7.2	140	10,404	5.4
Non-operating income	<u>595</u>	1.2	<u>370</u>	0.8	224	<u>849</u>	0.4
Interest income	30		29		0	124	
Divided income	119		111		8	204	
Exchange gain	258		154		104	173	
Others	186		75		111	346	
Non-operating expenses	<u>590</u>	1.2	<u>604</u>	1.3	(13)	<u>2,567</u>	1.3
Interest expenses	379		387		(8)	1,594	
Equity in loss of affiliate	161		175		(14)	741	
Others	49		40		8	231	
Recurring income	3,542	7.1	3,164	6.7	378	8,685	4.5
Extraordinary gains	<u>79</u>	0.2	<u>61</u>	0.1	17	<u>1,245</u>	0.6
Reversion of allowance for doubtful accounts	12		21		(9)	52	
Reversion of provision for employee bonuses	53		36		17	0	
Gain on sale of investment securities	-		-		-	1,108	
Others	13		3		9	84	
Extraordinary losses	<u>1,928</u>	3.9	<u>119</u>	0.2	1,809	<u>1,271</u>	0.6
Loss on sale and disposal of fixed assets	26		18		7	368	
Impairment loss	1,700		-		1,700	-	
Loss on disposal of inventory	21		6			15	
Abnormal manufacturing cost	74		67		7	344	
Others	106		27		79	391	
Net income before adjustment of taxes	1,693	3.4	3,106	6.6	(1,413)	8,659	4.5
Corporate, inhabitants and enterprise taxes	1,032	2.1	1,153	2.4	(120)	4,900	2.5
Adjustment for deferred tax	(341)	(0.7)	274	0.6	(615)	(653)	(0.3)
Minority interests in net loss of consolidated subsidiaries	52	0.1	55	0.1	(3)	106	0.1
Net (Quarter) income	1,054	2.1	1,734	3.7	(679)	4,518	2.4

(Note) Increase (decrease) represents the comparison between the three months ended June 30, 2005 and the three months ended June 30, 2004

Consolidated Statements of Cash Flows

(Unit: Millions of yen)

Account	Period	Three months ended June 30, 2005	Three months ended June 30, 2004	Year ended March 31, 2005
		Amount	Amount	Amount
Cash flows from operating activities				
Net income before adjustment for taxes		1,693	3,106	8,659
Depreciation and amortization		2,487	2,385	10,265
Impairment loss		1,700	-	-
Amortization of consolidation adjustments		2	38	51
Equity in loss of an affiliate		161	175	741
Increase (decrease) in allowance for doubtful accounts		(62)	(21)	57
Interest and dividend income		(150)	(140)	(329)
Interest expenses		379	387	1,594
Exchange loss (gain)		(181)	(144)	413
Decrease (increase) in trade receivables		(669)	269	1,329
Decrease (increase) in inventories		(1,795)	96	(1,158)
Increase (decrease) in trade payables		254	(926)	76
Decrease (increase) in other assets		(338)	(700)	(191)
Increase (decrease) in other liabilities		(825)	(2,051)	1,160
Bonuses to directors and corporate auditors		(107)	(86)	(86)
Other non-operating income/expense and extraordinary income/losses		(104)	13	(591)
Subtotal		2,445	2,402	21,992
Interest and dividends received		73	90	249
Interest paid		(541)	(573)	(1,681)
Other revenues		212	148	647
Other expenditures		(133)	(136)	(759)
Income taxes paid		(3,168)	(1,443)	(3,072)
Cash flows from operating activities		(1,112)	448	17,375
Cash flows from investing activities				
Deposit in time deposits		(1,021)	(742)	(4,058)
Withdrawal of time deposits		970	1,717	4,622
Payment for purchase of securities		(0)	(119)	(120)
Proceeds from sale of securities		-	-	1,737
Payment for acquisition of new consolidated subsidiary		(26)	-	-
Payment for acquisition of fixed assets		(8,348)	(3,133)	(15,070)
Proceeds from sale of fixed assets		13	129	206
Lending of loans		-	(0)	(2)
Collections of loans receivable		18	15	57
Proceeds from other investments		(0)	-	-
Payment for other investments		-	-	0
Cash flows from investing activities		(8,395)	(2,132)	(12,627)
Cash flows from financing activities				
Net increase (decrease) in short-term borrowings		1,998	670	1,483
Net increase (decrease) in commercial paper		-	500	500
Proceeds from long-term borrowings		-	4,400	24,599
Repayment of long-term borrowings		(2,460)	(2,533)	(9,144)
Proceeds from issuance of bonds		-	-	2,979
Payment for redemption of bonds		-	-	(10,000)
Payment for purchase of treasury stock		(11)	(9)	(80)
Proceeds from sale-and-leaseback		69	-	-
Repayment of lease obligations		(95)	(100)	(391)
Payment for dividends		(719)	(1,053)	(2,858)
Cash flows from financing activities		(1,219)	1,873	7,088
Effect of exchange rate changes on cash and cash equivalents		167	(35)	(349)
Increase (decrease) in cash and cash equivalents		(10,558)	193	11,486
Balance of cash and cash equivalents at the beginning of the period		53,734	42,228	42,228
Balance of cash and cash equivalents at the beginning of the period in new consolidated subsidiary		141	19	19
Balance of cash and cash equivalents at the end of the period		43,317	42,441	53,734

(Segment information)

1. Segment information by business category

(1) Three months ended June 30, 2005 (From April 1, 2005 to June 30, 2005)

(Millions of yen)

	Medical	Pharmaceutical	Glass & Materials	Super-market	Other	Total	Eliminations /Corporate	Consolidated
Net sales and operating income								
Net sales								
(1) Sales to third parties	22,249	6,823	2,898	17,433	570	49,975	-	49,975
(2) Inter-segment sales and transfers	-	-	786	-	127	914	(914)	-
Total	22,249	6,823	3,685	17,433	698	50,890	(914)	49,975
Operating expenses	18,690	6,241	3,283	17,794	470	45,979	458	46,438
Operating income	3,559	582	401	138	228	4,910	(1,373)	3,537

(2) Three months ended June 30, 2004 (From April 1, 2004 to June 30, 2004)

(Millions of yen)

	Medical	Pharmaceutical	Glass & Materials	Super-market	Other	Total	Eliminations /Corporate	Consolidated
Net sales and operating income								
Net sales								
(1) Sales to third parties	19,961	6,373	2,802	17,822	311	47,271	-	47,271
(2) Inter-segment sales and transfers	296	-	581	-	141	1,020	(1,020)	-
Total	20,258	6,373	3,384	17,822	452	48,291	(1,020)	47,271
Operating expenses	17,082	5,669	2,912	17,704	339	43,708	166	43,874
Operating income	3,175	704	472	118	113	4,583	(1,186)	3,397

(3) Year ended March 31, 2005 (From April 1, 2004 to March 31, 2005)

(Millions of yen)

	Medical	Pharmaceutical	Glass & Materials	Super-market	Other	Total	Eliminations /Corporate	Consolidated
Net sales and operating income								
Net sales								
(1) Sales to third parties	82,503	26,207	11,666	70,841	1,101	192,320	-	192,320
(2) Inter-segment sales and transfers	876	-	2,384	-	553	3,813	(3,813)	-
Total	83,379	26,207	14,051	70,841	1,654	196,133	(3,813)	192,320
Operating expenses	72,340	23,946	12,162	70,726	1,366	180,541	1,374	181,915
Operating income	11,039	2,260	1,889	114	288	15,592	(5,188)	10,404

- Note: 1. Classification of business categories and main products in each business category
 Business categories are classified based on the proximity in terms of purposes and manners of usage of the products in the market.
 Main products belonging to each business categories are as follows:

Business category	Main products
Medical	Dialyzers, blood tubing sets, injection needles, syringes, and infusion sets, etc.
Pharmaceutical	Half-type and full-type kits, double-bag kits, pre-filled syringes, dialysate solution, and circulatory drugs, etc.
Glass & Materials	Glass for pharmaceutical containers, glass for thermos bottles, glass for lighting purposes, stoppers for plastic containers and rubber stoppers, etc.
Supermarket	Fresh meat and fish, vegetables, fruits, processed food, daily foods, frozen foods, general groceries and medicine, etc.
Other	Machinery for manufacture of medical equipment and real estate rental income, etc.

2. Operating expenses of "Eliminations/Corporate" for the three months ended June 30, 2005, the three months ended June 30, 2004 and the year ended March 31, 2005 included unallocated corporate costs of 1,373 million yen, 1,186 million yen and 5,188 million yen, respectively. The unallocated corporate costs consisted primarily of the parent companies' research and development costs and headquarters administration costs.

2. Segment information by geographical area

(1) Three months ended June 30, 2005 (From April 1, 2005 to June 30, 2005)

(Millions of yen)

	Japan	America	Europe	Asia	Total	Eliminations /Corporate	Consolidated
Net sales and operating income							
Net sales							
(1) Sales to third parties	44,184	3,850	1,428	512	49,975	-	49,975
(2) Inter-segment sales and transfers	3,973	85	-	2,425	6,483	(6,483)	-
Total	48,157	3,935	1,428	2,937	56,459	(6,483)	49,975
Operating expenses	43,012	4,055	1,550	2,755	51,373	(4,935)	46,438
Operating income (loss)	5,145	(119)	(122)	182	5,085	(1,548)	3,537

(2) Three months ended June 30, 2004 (From April 1, 2004 to June 30, 2004)

(Millions of yen)

	Japan	America	Europe	Asia	Total	Eliminations /Corporate	Consolidated
Net sales and operating income							
Net sales							
(1) Sales to third parties	43,981	1,731	1,430	128	47,271	-	47,271
(2) Inter-segment sales and transfers	2,755	65	0	2,401	5,223	(5,223)	-
Total	46,736	1,797	1,431	2,530	52,495	(5,223)	47,271
Operating expenses	42,413	1,827	1,358	2,443	48,042	(4,167)	43,874
Operating income (loss)	4,323	(29)	72	86	4,453	(1,055)	3,397

(3) Year ended March 31, 2005 (From April 1, 2004 to March 31, 2005)

(Millions of yen)

	Japan	America	Europe	Asia	Total	Eliminations /Corporate	Consolidated
Net sales and operating income							
Net sales							
(1) Sales to third parties	175,327	9,790	5,816	1,385	192,320	-	192,320
(2) Inter-segment sales and transfers	12,261	384	3	10,012	22,662	(22,662)	-
Total	187,589	10,175	5,820	11,397	214,982	(22,662)	192,320
Operating expenses	171,827	10,699	6,166	10,634	199,327	(17,411)	181,915
Operating income (loss)	15,762	(523)	(346)	762	15,655	(5,251)	10,404

- Note:
1. Classification of countries or areas is based on geographical proximity.
 2. The major countries and areas included in each geographical area are as follows
 America..... The United States of America and Brazil
 Europe Belgium
 Asia China and Thailand
 3. Operating expenses of "Eliminations and Corporate" for the three months ended June 30, 2005 and the three months ended June 30, 2004 and the year ended March 31, 2005 included unallocated corporate costs of 1,373 million yen, 1,186 million yen and 5,188 million yen, respectively. The unallocated corporate costs consisted primarily of the parent company's research and development costs and the headquarters administration costs.

3. Overseas sales

(1) Three months ended June 30, 2005 (From April 1, 2005 to June 30, 2005) (Millions of yen)

	America	Europe	Asia	Total
1. Overseas sales	9,388	4,724	1,534	15,647
2. Consolidated net sales				49,975
3. Percentage of overseas sales to consolidated net sales (%)	18.8%	9.4%	3.1%	31.3%

(2) Three months ended June 30, 2004 (From April 1, 2004 to June 30, 2004) (Millions of yen)

	America	Europe	Asia	Total
1. Overseas sales	6,596	4,620	1,080	12,297
2. Consolidated net sales				47,271
3. Percentage of overseas sales to consolidated net sales (%)	13.9%	9.8%	2.3%	26.0%

(3) Year ended March 31, 2005 (From April 1, 2004 to March 31, 2005) (Millions of yen)

	America	Europe	Asia	Total
1. Overseas sales	29,953	18,313	5,234	53,502
2. Consolidated net sales				192,320
3. Percentage of overseas sales to consolidated net sales (%)	15.6%	9.5%	2.7%	27.8%

- Note:
1. Classification of countries or areas is based on geographical proximity.
 2. The major countries and areas included in each geographical area are as follows
 America..... The United States of America, Canada and Brazil
 Europe Belgium, Denmark and Germany
 Asia China, Taiwan and Thailand
 3. Overseas sales represent those of the Company and the consolidated subsidiaries to countries and areas outside of Japan.

Production, Orders received and Sales

1. Production

(Millions of yen)

Business segment	Three months ended June 30, 2005		Three months ended June 30, 2004		Year ended March 31, 2005	
	Amount Produced	Ratio to the same period of the previous year (%)	Amount Produced	Ratio to the same period of the previous year (%)	Amount Produced	Ratio to the same period of the previous year (%)
Medical	16,022	9.2	14,669	0.1	58,921	2.3
Pharmaceutical	7,148	10.5	6,467	6.0	25,479	2.8
Glass & Materials	935	11.8	836	(12.3)	3,668	(4.2)
Other	17	(83.4)	105	1.8	493	(31.5)
Total	24,124	9.3	22,078	1.2	88,563	1.9

- Note: 1. Amounts produced are calculated based on average selling prices.
 2. The above amounts are after eliminations of the intersegment transactions.
 3. The above amounts do not include the related consumption taxes.

2. Orders received

Since we adopt the production system based on estimated orders, there is nothing applicable hereto regarding the amount and the balance of orders received.

3. Sales

(Millions of yen)

Business segment	Three months ended June 30, 2005		Three months ended June 30, 2004		Year ended March 31, 2005	
	Amount Sold	Ratio to the same period of the previous year (%)	Amount Sold	Ratio to the same period of the previous year (%)	Amount Sold	Ratio to the same period of the previous year (%)
Medical	22,249	11.5	19,961	1.4	82,503	4.8
Pharmaceutical	6,823	7.1	6,373	11.5	26,207	3.4
Glass & Materials	2,898	3.4	2,802	2.8	11,666	(1.9)
Supermarket	17,433	(2.2)	17,822	(0.7)	70,841	(0.7)
Other	570	83.2	311	194.8	1,101	(20.6)
Total	49,975	5.7	47,271	2.3	192,320	1.9

- Note: 1. The above amounts are after eliminations of the intersegment transactions.
 2. The above amounts do not include the related consumption taxes.