

Summary Report of Consolidated Financial Results

For the Three Months Period ended June 30, 2016



August 10, 2016

TSE-1st section

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Code No.8086

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Payment date of cash dividends: -

Supplemental material on quarterly reporting: No

Presentation on quarterly results: No

(Note: Amounts are truncated to one million yen)

1. Consolidated Results for the Three Months ended June 30, 2016 (From April 1, 2016 to June 30, 2016)

(1) Consolidated Results of Operations

(Note: % of change from the same period a year ago)

	Net Sales		Operating Income		Ordinary Income		Net Income	
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%
3 months ended June 30, 2016	89,124	1.2	9,257	69.0	2,185	△62.7	213	△94.5
3 months ended June 30, 2015	88,097	16.8	5,476	95.5	5,852	172.6	3,904	211.9

Note: Comprehensive income 3 months ended June 30, 2016: △14,509 million yen (-%) 3 months ended June 30, 2015: 2,885 million yen (142.1%)

	Earnings per share	Diluted Earnings per share
	Yen	Yen
3 months ended June 30, 2016	1.26	1.14
3 months ended June 30, 2015	23.03	-

(2) Consolidated Financial Position

	Total Assets	Net Assets	Equity Ratio
	Millions of yen	Millions of yen	%
3 months ended June 30, 2016	682,642	158,338	21.8
Year ended March 31, 2016	708,882	175,507	23.4

Note: Equity 3 months ended June 30, 2016: 149,081 million yen Year ended March 31, 2016: 165,997 million yen

2. Dividends

	Annual Dividends per Year				
	First-quarter	Second-quarter	Third-quarter	Year-end Dividends	Annual Dividends
	Yen	Yen	Yen	Yen	Yen
Year ended March 31, 2016	-	17.00	-	16.50	33.50
Year ending March 31, 2017	-	-	-	-	-
Year ending March 31, 2017 (Forecast)	-	20.00	-	20.50	40.50

Note: Revisions to the forecast of cash dividends in the current quarter: No

3. Forecast of Consolidated Financial Results for the Year ending March 31, 2017 (From April 1, 2016 to March 31, 2017)

(Note: The % displays in the line of 6 months ending Sept. 30, 2016 show increase/decrease ratio against the six months ended Sept. 30, 2015. The % displays in the line of year ending March 31, 2017 show increase/decrease ratio against the year ended March 31, 2016)

	Net Sales		Operating Income		Ordinary Income		Net Income		Earnings per Share
	Millions of yen	%	Millions of yen	%	Millions of yen	%	Millions of yen	%	Yen
6 months ending Sept. 30, 2016	181,300	1.0	13,400	15.0	12,300	21.3	7,800	38.1	45.94
Year ending March 31, 2017	375,000	2.3	30,200	24.8	27,900	90.8	18,000	△8.7	106.01

Note: Revisions to the forecast of consolidated financial results in the current quarter: No

*Notes

- (1) Change in Significant Subsidiaries during the Current Period
(Change in specified subsidiaries caused a change in the scope of consolidation): No
Additional: 0 Removal: 0
- (2) Adoption of Accounting Treatments Simplified or Unique for Preparation: No
- (3) Change in Accounting Policies and Accounting Estimate and Restatement
[1] Changes in accounting policies by a newly issued accounting pronouncement : Yes
[2] Changes other than [1] : No
[3] Change in accounting estimate : No
[4] Restatement : No
Note: More information can be found in P.4 "2. Summary (Other) Information, (3) Changes in Accounting Policies and Accounting Estimate and Restatement" in the attachment.
- (4) Issued Shares (Common stock)
[1] Number of issued shares at end of the period (including treasury stock):
3 months ended June 30, 2016: 171,459,479 shares Year ended March 31, 2016: 171,459,479 shares
[2] Number of treasury stock at end of the period:
3 months ended June 30, 2016: 1,615,987 shares Year ended March 31, 2016: 1,666,187 shares
[3] Average number of shares during the period:
3 months ended June 30, 2016: 169,810,816 shares 3 months ended June 30, 2015: 169,572,552 shares
Note: Number of the treasury stocks as of June 30, 2016 included 666,100 shares, and as of March 31, 2016 included 761,300 shares owned by Trust and Custody Service Bank, Ltd (Trust Account E).

*Information regarding the quarterly review procedure

This quarterly summary report is exempt from quarterly review procedure based on the Financial Instruments and Exchanges Act. It is under the review procedure process at the time of disclosure of this report.

*Disclaimer regarding projection information including appropriate use of forecasted financial result, and other special notes

The projection figures shown above are based on information that was available at the time of preparation and may contain certain uncertainties. Actual performance and other factors may differ from these projections due to changes in circumstances and other developments. More information concerning these forecasts can be found in P.4 "1. Qualitative Information for the Three-Month Period Ended June 30, 2016, (3) Commentary on Forward-Looking Statements Including Forecast of Consolidated Financial Results" in the attachment.

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1. Qualitative Information for the Three-Month Period Ended June 30, 2016

(1) Commentary on Business Results

During the three months of the fiscal year under review, the global economy outlook has become more uncertain due to the threat of terrorist attacks in various areas, the Brexit issue, concerns about the slowdown of growth in emerging countries, and the rapid appreciation of the yen. The Japanese economy also saw a slightly escalating economic stagnation due to reasons including a downturn in stock prices and a drop in profitability of import due to the higher yen, although employment and consumption were both solid. The Nipro Group also faced challenges in terms of revenue as a result of factors such as the impact of exchange rates and revision of drug prices.

Under such circumstances, the Nipro Group has worked to improve operating results through its efforts to expand sales and reduce costs for the purpose of its continued development and realizing its customers' demand.

As a result, consolidated sales for the three-month period ended June 30, 2016 increased by 1.2% from the same period of the previous year to 89,124 million yen. As for the profit, consolidated operating income increased by 69.0% from the same period of the previous year to 9,257 million yen. Consolidated ordinary income decreased by 62.7% from the same period of the previous year to 2,185 million yen due to the foreign exchange loss. Consolidated net income attributable to owners of the parent decreased by 94.5% from the same period of the previous year to 213 million yen.

The overview of the results for the current quarter period under review by business segment is as follows.

(i) Medical-Related Business

Domestic sales of Medical-Related Business saw a tougher market situation due to the revisions to medical service fees and drug prices in April this year. Under such circumstances, the sales of the Medical Sales Division remained solid in each field such as injection-transfusion products, enteral-alimentation products, testing products, dialysis products, cardiovascular products and cardiac surgery (CVS) products. Sales largely increased in multiple fields; especially HDF filter and dialysis monitoring devices in the field of dialysis products, HeartMate II®, or Left Ventricular Assist Device, in the field of cardiac surgery (CVS) products, and then SeQuent®Please, or Drug Eluting Balloon Catheter, in the field of cardiovascular products.

As for the Pharmaceutical Sales Division, the sales were steady due to the sales growth of the existing products and the expansion of the market with the promotion policy of generic drugs and the launch of addenda listing items in December 2015. However, the competitive environment of domestic market became fiercer by the appearance of manufactures of original drugs running sideline business. In addition, large markets of new big listing items have being continuously entered by over dozens of competitors and initial sales of AG (authorized generic) allows to market occupation, that made the market price competition more intensified to impact significantly to sales and profit. Therefore, we will further strengthen the sales promotion to dispensing pharmacies, diagnosis procedure combination (DPC) hospitals and prescribers. As well, we are trying to increase the share of drugs for oral and external use and worked harder for information offering activities of injectable drugs based on the collaboration with pharmaceutical wholesaler and Medical Sales Division.

Meanwhile, overseas sales were solid in Europe and the United States; however, in addition to factors such as the slowdown in growth of the Chinese economy and economic recessions in resource-producing countries, as a result of foreign exchange rates including a major appreciation of the yen and a depreciation of the currencies of emerging countries and the sale of Nipro Diagnostics, Inc., a consolidated subsidiary, both sales and profit decreased from the same period of the previous year. On the other hand, even in this headwind, we have promoted direct sales activities by actively strengthening overseas sales networks in order to quickly respond to front-line needs and expand sales; we established a new office of the European sales subsidiary in Vienna, Austria during the current quarter period under review. Furthermore, in India, a country which we place a particular focus on, we established the sixth office of the Indian sales subsidiary in Kochi, the biggest city in the Kerala State in May; we will open seven more offices by the end of August, totaling 13 offices. Through these sales offices, we will enhance our presence in the market by providing more locally-oriented and finely-tuned services and responding to front-line needs.

New overseas manufacturing facilities (in India, Indonesia, Bangladesh and Hefei in China) further improved their

production system and realized stable production expansion under established quality system to promote their sales widely in their countries and surrounding areas.

As a result, net sales of this business increased by 0.8% from the same period of the previous year to 65,046 million yen.

(ii) Pharmaceutical-Related Business

In the Pharmaceutical-Related Business, we have broadened our contracted manufacturing operation to encompass contracts to develop products from the formulation design of drugs and to develop products using our expertise developing and supplying vials, syringes, bags, and other packaging containers. We also endeavored to expand the contracted business by offering a diverse range of detailed yet wide-ranging contract services, such as support for lifecycle management where we believe we can enhance the value-added features and realize distinct service differentiation. In addition, efforts to upgrade and expand our contracted manufacturing capabilities for the dedicated biopharmaceuticals line and the lines at the high potency active pharmaceutical ingredients manufacturing plant contributed to strong sales of contracted manufacturing.

Sales of pharmaceutical containers and the devices for pharmaceutical preparation or administration steadily increased by offering containers and systems suitable to each pharmaceutical product which we developed by ourselves or through joint development with pharmaceutical manufactures. Such efforts were made to meet various needs in the medical front, including small-volume bags, materials for pre-filled syringes (plastic and glass), etc., on top of rubber stoppers for pharmaceutical and vaccine use and containers for kit products. In addition, under the government's policy to curb medical expenses, we have worked together with domestic and foreign pharmaceutical manufactures in enhancing comprehensive lifecycle management of pharmaceutical products, taking into consideration the development of combination products (our original collaboration between pharmaceutical products and medical devices), self-injection systems, and dosage form/administrating path modification in the future.

As a result, net sales of this business increased 3.8% from the same period of the previous year to 16,091 million yen.

(iii) PharmaPackaging Business

In the PharmaPackaging Business, adding to the business of our conventional products, we have made effort of marketing through academic channels to acquire global customer needs and new demands while we have promoted the development of new technologies and new products to support injectable formulation and filling process with high stability.

For the domestic department, we steadily increased the sales mainly in glass tube draws and vials. As for "Biwako Factory," a state-of-the-art plant for pharmaceutical packaging, with the purpose of further improving our quality assurance system for good manufacturing practice (GMP), the factory aims to establish the production and sales system of high quality glass for medical purpose and promotes their activities to meet the needs from global customers.

Looking at the overseas department, in Europe and the United States, where the markets are matured and demands for high value added products are expanding, both sales and profit have increased thanks to fine sales in high-tech prefilled syringes and vials. In the developing countries such as India and Russia, sales of glass tube draws, ampoules and vials remained solid. The markets in China are greatly shifting to require higher quality, and we are accelerating introducing high quality products into this market by investing the facilities of our three existing plants.

In this business, we have promoted the changing to general pharma packaging business with a fusion of products and technologies cultivated in both medical and pharmaceutical related businesses such as rubber stoppers and plastic containers as well as glass containers. For this business, we will construct a building for medical rubber stoppers in the site of the Biwako Factory within this fiscal year, and plan to commence operating it in 2017. With this initiative, we will respond to customer needs in a speedier manner as a base for supplying pharmaceutical packaging materials for comprehensive medical use. In addition, the standardization of product specifications and services in each office has been also promoted to meet the requirement from global pharmaceutical companies. We will promote effective

investment domestically and internationally to strengthen production capacity of conventional products, improve the quality and introduce new products for the continuous expansion of our business providing the products and services with a user-focused approach.

Among other glass-related products, domestic sales of glass of thermos bottles are solid and whole sales of this department remained solid.

As a result, net sales of this business decreased 0.9% from the same period of the previous year to 7,979 million yen.

(iv) Other Business

Among other business, sales from the real-estate rental business were 7 million yen (down by 4.9% from the same period of the previous year).

(2) Analysis Concerning Financial Position

Analysis Concerning the Conditions of Assets, Liabilities and Net Assets

Total assets decreased by 26,240 million yen from the end of the previous year to 682,642 million yen. Current assets decreased by 13,880 million yen primarily due to a decrease of 15,581 million yen in cash and deposits, and noncurrent assets decreased by 12,360 million yen primarily due to a decrease of 11,811 million yen in investment securities.

Total liabilities decreased by 9,071 million yen from the end of the previous year to 524,303 million yen. Current liabilities decreased by 25,940 million yen primarily due to a decrease of 23,108 million yen in short-term loans payable, and noncurrent liabilities increased by 16,868 million yen primarily due to an increase of 17,115 million yen in long-term loans payable.

Total net assets decreased by 17,168 million yen from the end of the previous year to 158,338 million yen.

Shareholders' equity decreased by 2,573 million yen and accumulated other comprehensive income decreased by 14,342 million yen. As a result, capital adequacy ratio decreased by 1.6% from the end of the previous year to 21.8%.

(3) Commentary on Forward-Looking Statements Including Forecast of Consolidated Financial Results

It is expected that the prospect for the global economy will remain uncertain for the time being due to reasons such as anticipated continuation of the trend of the higher yen in exchange rates; however, the Nipro Group will focus on acceleration of development of new products and new technologies in order to continue our efforts to achieve the goal of the consolidated net sales of 500 billion yen in FY2020, and promote business deployment with social contribution with innovative technologies in mind.

At this moment, we have not made any revision to the forecast of consolidated financial results for the year ending March 31, 2017, which was announced on May 12, 2016.

2. Summary (Other) Information

(1) Changes in Significant Consolidated Subsidiaries

N/A

(2) Accounting Treatments Simplified or Unique for Preparation

N/A

(3) Changes in Accounting Policies and Accounting Estimate and Restatement

(Change in Accounting Policies)

Application of the Practical Solution on a change in depreciation method due to Tax Reform 2016

Following the Revisions of the Corporate Tax Law, the Company adopted "Practical Solution on a change in

depreciation method due to Tax Reform 2016" (ASBJ PITF No.32, June 17, 2016) in the current period under review and has applied the straight line method in place of declining balance method to the facilities and structures of buildings acquired on or after April 1, 2016.

As a result, consolidated operating income, consolidated ordinary profit and surplus before income taxes in the three months ended June 30, 2016 increased by 24 million yen respectively in comparison with the previous method.

(4) Additional Information

Application of Revised Implementation Guidance on Recoverability of Deferred Tax Assets

The Company has applied Revised Implementation Guidance on Recoverability of Deferred Tax Assets (ASBJ Guidance No.26, March 28, 2016) from the three months ended June 30, 2016.

5. Consolidated Financial Statements
(1) [Consolidated Balance Sheets]

(Millions of yen)

	As of March 31, 2016	As of June 30, 2016
Assets		
Current Assets		
Cash and deposits	126,667	111,086
Notes and accounts receivable-trade	113,235	113,601
Merchandise and finished goods	68,683	69,529
Work in process	10,167	10,837
Raw materials and supplies	23,851	24,623
Deferred tax assets	6,380	5,579
Other	20,115	19,914
Allowance for doubtful accounts	△ 983	△ 935
Total current assets	368,117	354,237
Noncurrent assets		
Property, plant and equipment		
Bulidings and structures	184,037	184,858
Accumulated depreciation and impairment loss	△ 84,826	△ 85,913
Buildings and structures, net	99,211	98,944
Machinery, equipment and vehicles	217,074	218,723
Accumulated depreciation and impairment loss	△ 154,911	△ 155,988
Machinery equipment and vehicles, net	62,162	62,734
Land	21,123	21,010
Lease assets	3,229	3,456
Accumulated depreciation	△ 2,208	△ 2,257
Lease assets, net	1,021	1,198
Construction in progress	27,643	26,833
Other	46,976	46,933
Accumulated depreciation and impairment loss	△ 34,382	△ 34,771
Other, net	12,594	12,161
Total property, plant and equipment	223,756	222,883
Intangible assets		
Goodwill	28,876	27,360
Lease assets	2,469	2,359
Other	13,566	12,668
Total intangible assets	44,913	42,388
Investments and other assets		
Investment securities	58,560	46,749
Net defined benefit asset	253	258
Deferred tax assets	3,947	7,282
Other	15,625	14,859
Allowance for doubtful accounts	△ 6,292	△ 6,016
Total investments and other assets	72,094	63,133
Total noncurrent assets	340,764	328,404
Total assets	708,882	682,642

(Millions of yen)

	As of March 31, 2016	As of June 30, 2016
Liabilities		
Current liabilities		
Notes and accounts payable-trade	56,185	56,707
Short-term loans payable	125,848	102,740
Commercial papers	10,000	10,000
Current portion of bonds	2,262	1,200
Lease obligations	1,044	1,066
Accounts payable-other	12,004	10,033
Accrued directors' bounuses	389	-
Income taxes payable	4,266	2,098
Provision for bounuses	3,733	3,126
Provision for directors' bounuses	79	44
Notes payable-facilities	12,753	16,620
Other	23,579	22,570
Total current liabilities	252,147	226,207
Noncurrent liabilities		
Bonds payable	18,330	18,200
Convertible bond-type bonds with subscription rights to shares	25,000	25,000
Long-term loans payable	224,945	242,061
Lease obligations	3,132	3,138
Deferred tax liabilities	1,985	1,791
Net defined benefit liability	5,017	5,123
Provision for directors' retirement benefits	553	505
Provision for loss on litigation	18	17
Other	2,245	2,257
Total noncurrent liabilities	281,227	298,095
Total liabilities	533,375	524,303
Net assets		
Shareholders' equity		
Capital stock	84,397	84,397
Retained earnings	73,067	70,448
Treasury stock	Δ 1,475	Δ 1,429
Total shareholders' equity	155,990	153,416
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	Δ 3,347	Δ 11,608
Deferred gains or losses on hedges	Δ 12	Δ 13
Foreign currency translation adjustment	14,187	8,097
Remeasurements of defined benefit plans	Δ 821	Δ 810
Total accumulated other comprehensive income	10,007	Δ 4,334
Non-controlling interests	9,509	9,256
Total net assets	175,507	158,338
Total liabilities and net assets	708,882	162,642

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

(Millions of yen)

	FY2015 (From April 1, 2015 to March 31, 2016)	FY2016 (From April 1, 2016 to March 31, 2017)
Net sales	88,097	89,124
Cost of sales	60,047	58,832
Gross profit	28,050	30,292
Selling, general and administrative expenses	22,573	21,034
Operating income	5,476	9,257
Non-operating income		
Interest income	178	121
Dividends income	154	194
Foreign exchange gains	860	—
Reversal of allowance for doubtful accounts	528	9
Other	261	416
Total non-operating income	1,984	741
Non-operating expenses		
Interest expenses	1,075	970
Foreign exchange losses	—	6,023
Share of loss of entities accounted for using equity method	47	—
Other	486	820
Total non-operating expenses	1,608	7,814
Ordinary income	5,852	2,185
Extraordinary income		
Gain on sales of noncurrent assets	253	36
Other	5	7
Total extraordinary income	259	44
Extraordinary loss		
Loss on retirement of noncurrent assets	27	65
Impairment loss	10	—
Other	12	71
Total extraordinary losses	50	137
Income before income taxes	6,061	2,091
Income taxes-current	2,026	892
Income taxes-deferred	44	918
Total income taxes	2,071	1,811
Net income	3,990	280
Net income attributable to non-controlling interests	85	66
Net income attributable to owners of parent	3,904	213

Consolidated Statements of Comprehensive Income

(Millions of yen)

	FY2015 (From April 1, 2015 to March 31, 2016)	FY2016 (From April 1, 2016 to March 31, 2017)
Income before minority interests	3,990	280
Other comprehensive income		
Valuation difference on available-for-sale securities	1,755	Δ 8,261
Deferred gains or losses on hedges	Δ 37	Δ 1
Foreign currency translation adjustment	Δ 2,861	Δ 6,537
Remeasurements of defined benefit plans	31	10
Share of other comprehensive income of entities accounted for using equity method	7	—
Total other comprehensive income	Δ 1,105	Δ 14,790
Comprehensive income	2,885	Δ 14,509
Comprehensive income attributable to owners of parent	2,833	Δ 14,128
Comprehensive income attributable to non-controlling interests	51	Δ 381

(3) Notes Regarding Consolidated Financial Statement

(Notes regarding going concern)
N/A

(Notes regarding significant changes in the amount of shareholders' equity)
N/A

(Segment Information)

I FY2015 (From April 1, 2015 to June 30, 2015)

1. Sales and Profit by Reportable Operating Segment

(Millions of yen)

	Segment				Other (Note.1)	Total	Adjust- ment (Note.2)	Consolidated Statements of Income (Note.3)
	Medical- Related	Pharmaceutical- Related	Pharma- Packaging	Total				
Net sales								
(1)Sales to third parties	64,528	15,505	8,055	88,089	8	88,097	-	88,097
(2)Inter-segment sales and transfers	432	2,096	237	2,766	8	2,775	(2,775)	-
Total	64,961	17,601	8,293	90,856	16	90,873	(2,775)	88,097
Segment profit	6,853	2,832	(466)	9,218	16	9,234	(3,758)	5,476

(Notes)

1. "Other" is the business segment which is not included in the segment and consists of real estate income and sales by headquarter.
2. Adjustment for the segment profit of (3,758) million yen includes elimination of intercompany profit on inventories of (90) million yen and corporate cost of (3,667) million yen. Corporate cost consists primarily of general and administrative expenses and research and development cost which do not belong to the reporting segment.
3. Segment profit is adjusted to the operating income on the consolidated statements of income.

2. Information on Impairment Loss on Fixed Assets and on Goodwill by Reportable Segment

N/A

II FY2016 (From April 1, 2016 to June 30, 2016)

1. Sales and Profit by Reportable Operating Segment

(Millions of yen)

	Segment				Other (Note.1)	Total	Adjust- ment (Note.2)	Consolidated Statements of Income (Note.3)
	Medical- Related	Pharmaceutical- Related	Pharma- Packaging	Total				
Net sales								
(1)Sales to third parties	65,046	16,091	7,979	89,117	7	89,124	-	89,124
(2)Inter-segment sales and transfers	376	2,442	-	2,818	161	2,979	(2,979)	-
Total	65,422	18,533	7,979	91,935	169	92,104	(2,979)	89,124
Segment profit	7,696	3,559	(238)	11,016	23	11,040	(1,782)	9,257

(Notes)

1. "Other" is the business segment which is not included in the segment and consists of real estate income and sales by headquarter.
2. Adjustment for the segment profit of (1,782) million yen includes realization of intercompany profit on inventories of 2,049 million yen and corporate cost of (3,831) million yen. Corporate cost consists primarily of general and administrative expenses and research and development cost which do not belong to the reporting segment.
3. Segment profit is adjusted to the operating income on the quarterly consolidated statement of income.

2. Changes in Reportable Segments

The Company has changed a name of reportable segment from the beginning of the first quarter under review. Former Glass-Related Business is newly named PharmaPackaging Business.

The change is only in name and has no effects on the business classification or the figures from the first quarter in the previous fiscal year. The Segment Information for FY2015 (From April 1, 2015 to June 30, 2015) reflects this change and the current segment name is used.

3. Information on Impairment Loss on Fixed Assets and on Goodwill by Reportable Segment

N/A