

2. Dividends

	Year ended March 2011	Year ending March 2012	Year ending March 2012 (forecasts)
Dividends per share			
Q1 end	—	—	—
Q2 end	33.00 yen	35.00 yen	yen
Q3 end	—		
Year-end	33.00		35.00
Total	66.00		70.00

(Note) Revision of the latest dividend forecast: None

3. Forecasts of Consolidated Operational Results for Year Ending March 31, 2012 (April 1, 2011 to March 31, 2012)

(Percentage figures represent changes from previous period.)

	FY ending March 31, 2012	
Net sales	131,000 millions of yen	0.1 %
Operating income	18,700	0.4
Ordinary income	19,100	0.5
Net income	10,000	7.1
Earnings per share	244.21 yen	

(Note) Revision of the latest forecasts of operational results: None

4. Others

- (1) Changes in significant subsidiaries during the period (Changes in specified subsidiaries accompanying change of scope of consolidation): Yes
 Newly consolidated: — (company name: _____), Eliminated from the scope of consolidation: 1 (company name: Kobayashi Medical America, LLC.)
 (Note) For details, please refer to “2. Items concerning Summary Information (Other) (1) Changes in significant subsidiaries during the period” on page 5 of Attachment.

- (2) Adoption of special accounting methods for preparing quarterly consolidated financial statements: None

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

- ① Changes in accounting policies associated with revision of accounting standards: None
- ② Changes in accounting policies other than ①: None
- ③ Changes in accounting estimates: None
- ④ Retrospective restatement: None

- (4) Issued shares (common shares)

- ① Number of shares issued at period-end (including treasury stock):
- ② Number of shares of treasury stock at period-end
- ③ Average number of shares outstanding during period (consolidated cumulative quarters)

Q2 of FY ending March 31, 2012	42,525,000 shares	FY ended March 31, 2011	42,525,000 shares
Q2 of FY ending March 31, 2012	1,576,087 shares	FY ended March 31, 2011	1,575,987 shares
Q2 of FY ending March 31, 2012	40,948,990 shares	Q2 of FY ending March 31, 2011	40,949,105 shares

* Information on implementation of quarterly review procedures

This brief report of quarterly financial statements is not subject to audit procedures under the Financial Instruments and Exchange Act. Audit procedures concerning quarterly financial statements have not been completed under the Financial Instruments and Exchange Act at the date of disclosure of this brief report of quarterly financial statements.

* Explanation on appropriate use of forecasts of business results and other special items

The forward-looking statements in this document concerning forecasts of business results are based on information available to the Company and assumptions considered reasonable by the Company. Please note that actual business results may differ significantly from the forecast due to various factors. Concerning assumptions for forecasting business results and precautionary statements, please refer to “1. Qualitative Information on Quarterly Results, (3) Qualitative information on the forecast of consolidated results” on page 4 of the attachment.

Table of Contents for Attachment

1. Qualitative Information on Quarterly Results	2
(1) Qualitative information on consolidated results	2
(2) Qualitative information on financial positions	4
(3) Qualitative information on the forecast of consolidated results	4
2. Items concerning Summary Information (Other)	5
(1) Changes in significant subsidiaries during the period	5
(2) Adoption of special accounting methods for preparing quarterly consolidated financial statements	5
(3) Change in accounting policies, changes in accounting estimates and retrospective restatement	5
3. Quarterly Financial Statements	6
(1) Consolidated quarterly balance sheet	6
(2) Consolidated quarterly statements of income and consolidated quarterly statements of comprehensive income	8
Consolidated quarterly statements of income	
For the first six-month period of the fiscal year ending March 31, 2012 (six months from April to September 2011)	8
Consolidated quarterly statements of comprehensive income	
For the first six-month period of the fiscal year ending March 31, 2012 (six months from April to September 2011)	9
(3) Consolidated statement of cash flows	10
(4) Notes on assumption of going concern	12
(5) Segment Information, etc.	12
(6) Notes on significant changes in shareholders' equity	13
(7) Significant subsequent events	13

1. Qualitative Information on Quarterly Results

(1) Qualitative information on consolidated results

In the first six-month period of the fiscal year ending March 31, 2012, the outlook for the Japanese economy remained extremely uncertain. This was because corporate activities ground to a halt and consumer sentiment deteriorated due to the devastating damage caused by the Great East Japan Earthquake in March 2011. It was also a result of the ongoing nuclear crisis at the Fukushima No. 1 Nuclear Power Plant and subsequent shortages in the electricity supply.

In such a situation, with the thought that it was about time to show the spirit of the Group's management policy, "Providing people and society with comfort," the Group focused on the restoration of disaster-affected Sendai Kobayashi Pharmaceutical Co., Ltd., one of its production bases. At the same time, the Group maximized its efforts to secure a stable supply of products by manufacturing the products that Sendai Kobayashi produced at other Group production bases. As a result of these Group-wide efforts, Sendai Kobayashi Pharmaceutical Co., Ltd. resumed operation of all production lines in June and product shipments were restored in early July to the level before the earthquake.

Furthermore, the Group strived to revitalize the market by cultivating potential customer needs through supply of products and services that lead to the creation of new markets, an activity that it had been engaged in before.

Consequently, the Group reported net sales of 64,023 million yen, a decrease of 226 million yen (-0.4%) from the previous year, operating income of 10,710 million yen, an increase of 145 million yen (+1.4%), ordinary income of 10,961 million yen, an increase of 458 million yen (+4.4%), and net income of 6,150 million yen, a decrease of 124 million yen (-2.0%).

Here are summaries of the business results by segment.

Consumer Products Business

The Consumer Products Division launched eight new products this Spring, which consist of items that are expected to create new markets and expand existing markets. In particular, sales of *Attonon* (an external medication for removing skin scars) and *Biizu no Shoshugen Fresh!* (a fragrant room deodorizer) increased steadily, contributing to the Group's business performance.

By category, sales of products for providing relief from the heat, such as *Netsusama Sheet* (a stick-on cooling gel sheet for the forehead), *Netsusamahinyari Gel Mat* (a gel mat that keeps you cool while sleeping), and *Shirt Cool* (a cooling mist spray for clothes that makes you feel cool), grew strongly by filling consumer needs. As a result, sales of sanitary products rose sharply.

In the meantime, because Sendai Kobayashi Pharmaceutical Co., Ltd. was affected by the Great East Japan Earthquake, the Group introduced a distribution quota system (under which it rationed daily shipments to customers) for some products, mainly deodorizing air fresheners, for several months after the earthquake. Consequently, sales of deodorizing air fresheners declined.

Although the Group cancelled all sales promotion programs and campaigns during the period the distribution quota system was implemented, it started aggressive sales activities from July, because product shipments were restored to normal.

Consequently, net sales of the Consumer Products Division increased by 248 million yen (+0.5%) from the previous year to 54,843 million yen. Segment income (ordinary income) increased by 529 million yen (+5.4%) to 10,267 million yen, while operating income grew by 357 million yen (+3.5%) to 10,513 million yen.

(Sales Breakdown)

	Q2 ended September 30, 2010 (April 1, 2010 to September 30, 2010)		Q2 ended September 30, 2011 (April 1, 2011 to September 30, 2011)		Change	
	Amount (millions of yen)	Ratio (%)	Amount (millions of yen)	Ratio (%)	Amount (millions of yen)	Change (%)
Pharmaceutical products	11,310	20.7	11,814	21.6	504	4.5
Oral hygiene products	7,813	14.3	7,900	14.4	87	1.1
Sanitary products	7,456	13.7	7,975	14.5	518	7.0
Deodorizing air fresheners	17,375	31.8	16,225	29.6	(1,150)	(6.6)
Household sundries	2,377	4.4	2,348	4.3	(28)	(1.2)
Food products	4,391	8.0	4,682	8.5	291	6.6
Body warmers	3,869	7.1	3,896	7.1	26	0.7
Total	54,595	100.0	54,843	100.0	248	0.5

(Note) Net sales included inter-segment sales or transfers, amounting to 1,491 million yen in the six-month period ended September 30, 2010 and 1,579 million yen in the six-month period ended September 30, 2011.

Mail-order Business

The Mail Order Division markets dietary supplement products and skin care products and the like. The Division strived to cultivate new customers and encourage existing customers to reorder through sales promotions, primarily advertisements and direct mail campaigns.

Consequently, net sales of the Mail Order Division increased by 241 million yen (+5.1%) from the previous year to 4,958 million yen. Segment loss (ordinary loss) amounted to 45 million yen (segment profit of 159 million yen in the same period the previous year), while operating loss stood at 47 million yen (operating income of 156 million yen in the same period the previous year).

Net sales do not include inter-segment sales or transfers.

Medical Devices Business

The Medical Devices Division pursued a policy of selection and concentration to specialize in the areas of orthopedics and operating room devices, both markets expected to grow in Japan. The Group sold its entire stake in eVent Medical, Inc. through an MBO as of July 31, 2011.

Consequently, net sales of the Medical Devices Division decreased by 535 million yen (-9.1%) from the previous year to 5,316 million yen. Segment income (ordinary income) increased by 11 million yen (+4.6%) to 269 million yen, while operating loss stood at 45 million yen (operating income of 71 million yen in the same period the previous year).

(Sales Breakdown)

	Q2 ended September 30, 2010 (April 1, 2010 to September 30, 2010)		Q2 ended September 30, 2011 (April 1, 2011 to September 30, 2011)		Change	
	Amount (millions of yen)	Ratio (%)	Amount (millions of yen)	Ratio (%)	Amount (millions of yen)	Change (%)
Kobayashi Medical	4,941	84.4	4,395	82.7	(546)	(11.1)
eVent	366	6.3	427	8.0	61	16.8
Other	544	9.3	494	9.3	(50)	(9.2)
Total	5,852	100.0	5,316	100.0	(535)	(9.1)

(Note) Net sales do not include inter-segment sales or transfers.

Other Businesses

Businesses in this segment (transportation, manufacturing and sales of synthetic resin containers, insurance agents, property management, advertising design and production, etc.) support the above-mentioned three core businesses. Although companies in this business segment operate individually on a financially independent basis, their business purposes also include contributing to the profits of the three core businesses of the Group. Accordingly, their delivery prices of materials and services to the three core businesses were reviewed and revised as necessary. Consequently, net sales decreased by 82 million yen (-2.5%) from the previous year to 3,221 million yen. Segment income (ordinary income) increased by 225 million yen (+56.3%) to 624 million yen, while operating income grew by 112 million (+63.5%) yen to 290 million yen. Net sales included inter-segment sales or transfers, amounting to 2,726 million yen in the first six-month period ended September 30, 2010 and 2,737 million yen in the first six-month period ended September 30, 2011.

(2) Qualitative information on financial positions

Total assets increased by 7,238 million yen from the end of the previous year to 141,594 million yen. This increase was mainly due to an increase in cash and deposits (1,134 million yen), notes and accounts receivable-trade (3,976 million yen) and an increase in merchandise and finished goods (2,965 million yen).

Liabilities increased by 2,353 million yen from the end of the previous year to 45,366 million yen. Major factors affecting this increase were an increase in notes and accounts payable-trade (723 million yen), an increase in accounts payable-other (371 million yen), and an increase in income taxes payable (1,379 million yen).

Net assets increased by 4,884 million yen from the end of the previous year to 96,227 million yen, with a capital adequacy ratio of 67.8%. This increase was mainly due to an increase in retained earnings (4,798 million yen).

Net cash provided by (used in) operating activities

Net cash provided by operating activities totaled 3,917 million yen, mainly due to net income before taxes of 10,270 million yen, depreciation expenses of 1,324 million yen, an increase in notes and accounts receivable-trade of 4,084 million yen, an increase in inventories of 3,358 million yen, and corporate taxes paid of 2,497 million yen.

Net cash provided by (used in) investment activities

Net cash used in investing activities totaled 1,091 million yen, mainly due to purchases of short-term investment securities of 19,995 million yen, proceeds from sales (redemption) of securities of 20,500 million yen, acquisition of investment securities of 516 million yen, and purchase of property, plant and equipment of 799 million yen.

Net cash provided by (used in) financing activities

Net cash used in financing activities totaled 1,609 million yen, mainly due to cash dividends paid of 1,350 million yen, and repayments of lease obligations of 247 million yen.

Consequently, cash and cash equivalents as of September 30, 2011 increased by 1,134 million yen from the end of the previous year to 33,097 million yen.

(3) Qualitative information on the forecast of consolidated results

Net sales were almost in line with the plan and profits exceeded the plan in the first six-month period of the consolidated fiscal year ending March 31, 2012.

Because the domestic business environment is expected to remain harsh, the Group did not revise its full-year forecasts of consolidated results announced on May 6, 2011.

2. Items concerning Summary Information (Other)

(1) Changes in significant subsidiaries during the period

The Group eliminated Kobayashi Health Pharmaceutical Sales Co., Ltd. from the scope of consolidation from the second quarter of the consolidated fiscal year ending March 31, 2012, due to the liquidation of the company.

The Group also eliminated eVent Medical, Inc. from the scope of consolidation from the second quarter of the consolidated fiscal year ending March 31, 2012, because the Group sold its entire stake in the company. Then, the Group eliminated Kobayashi Medical America, LLC., which held the main stake in eVent Medical, Inc., from the scope of consolidation from the second quarter of the consolidated fiscal year ending March 31, 2012, due to the reduced importance of the company.

(2) Adoption of special accounting methods for preparing quarterly consolidated financial statements

Not applicable

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

Not applicable

3. Quarterly Financial Statements

(1) Consolidated quarterly balance sheet

(millions of yen)

	Previous consolidated fiscal year (March 31, 2011)	End of 1st six-month period of FY ending March 2012 (September 30, 2011)
ASSETS		
Current assets		
Cash and cash equivalents	31,963	33,097
Notes and accounts receivable-trade	29,879	33,855
Short-term investment securities	11,005	11,006
Merchandise and finished goods	8,402	11,367
Work in process	477	508
Raw materials and supplies	2,015	2,109
Deferred tax assets	4,170	3,952
Other	1,284	1,031
Allowance for doubtful accounts	(361)	(48)
Total current assets	88,837	96,882
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,042	5,932
Machinery, equipment and vehicles, net	2,306	2,209
Tools, furniture and fixtures, net	1,016	967
Land	3,471	3,471
Leased assets, net	1,213	994
Construction in progress	107	75
Total property, plant and equipment	14,156	13,650
Intangible assets		
Goodwill	4,021	3,690
Trademark rights	677	595
Software	897	929
Leased assets	74	59
Other	250	250
Total intangible assets	5,922	5,525
Investments and other assets		
Investment securities	17,251	17,315
Long-term loans receivable	500	482
Deferred tax assets	2,334	2,387
Real estate for investment, net	3,113	3,121
Other	2,431	2,451
Allowance for investment loss	-	(25)
Allowance for doubtful accounts	(191)	(196)
Total investments and other assets	25,440	25,537
Total non-current assets	45,518	44,712
Total assets	134,356	141,594

(millions of yen)

	Previous consolidated fiscal year (March 31, 2011)	End of 1st six-month period of FY ending March 2012 (September 30, 2011)
LIABILITIES		
Current liabilities		
Notes and accounts payable-trade	12,880	13,604
Short-term loans payable	25	15
Accounts payable-other	12,859	13,230
Lease obligations	462	418
Income taxes payable	2,177	3,557
Accrued consumption taxes	567	360
Provision for sales returns	1,661	1,535
Provision for bonuses	2,086	2,052
Asset retirement obligations	13	13
Other	1,790	1,949
Total current liabilities	34,525	36,737
Non-current liabilities		
Lease obligations	874	677
Provision for retirement benefits	5,159	5,151
Provision for directors' retirement benefits	14	15
Asset retirement obligations	73	73
Other	2,366	2,711
Total non-current liabilities	8,488	8,629
Total liabilities	43,013	45,366
NET ASSETS		
Shareholders' equity		
Capital stock	3,450	3,450
Capital surplus	4,219	4,219
Retained earnings	92,185	96,984
Treasury stock	(4,701)	(4,701)
Total shareholders' equity	95,154	99,952
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	489	662
Deferred gains or losses on hedges	(599)	(834)
Foreign currency translation adjustment	(3,874)	(3,712)
Total accumulated other comprehensive income	(3,984)	(3,884)
Subscription rights to shares	160	159
Minority interests	12	-
Total net assets	91,342	96,227
Total liabilities and net assets	134,356	141,594

(2) Consolidated quarterly statements of income and consolidated quarterly statements of comprehensive income
 (Consolidated quarterly statements of income)
 (For the first six-month period of the fiscal year ending March 31, 2012)

(millions of yen)

	Six-month period ended September 30, 2010 (April 1, 2010 to September 30, 2010)	Six -month period ended September 30, 2011 (April 1, 2011 to September 30, 2011)
Net sales	64,249	64,023
Cost of sales	26,901	26,066
Gross profit	37,348	37,956
Selling, general and administrative expenses	26,784	27,245
Operating income	10,564	10,710
Non-operating income		
Interest income	33	70
Dividend income	112	115
Royalty income	232	225
Real estate rent	136	136
Equity in earnings of affiliates	126	116
Other	136	280
Total non-operating income	778	945
Non-operating expenses		
Interest expenses	32	27
Sales discounts	543	538
Rent cost of real estate	39	37
Foreign exchange losses	199	49
Other	25	41
Total non-operating expenses	840	694
Ordinary income	10,503	10,961
Extraordinary income		
Gain on sales of non-current assets	0	0
Gain on sales of investment securities	53	-
Insurance income	-	25
Other	4	0
Total extraordinary income	57	27
Extraordinary loss		
Loss on sales and retirement of noncurrent assets	34	48
Provision of allowance for investment loss	17	25
Loss on sales of subsidiaries' stocks	-	604
Loss from subsidiary liquidation	31	0
Impairment loss	26	1
Effects of application of accounting standard for asset retirement obligation	25	-
Loss on disaster	-	35
Other	9	2
Total extraordinary loss	144	717
Income before income taxes	10,417	10,270
Income taxes - current	4,278	3,811
Income taxes - deferred	(136)	309
Total income taxes	4,142	4,120
Income before minority interest in income	6,275	6,149
Minority interests in income (loss)	0	(0)
Net income	6,274	6,150

(Consolidated quarterly statements of comprehensive income)
 (For the first six-month period of the fiscal year ending March 31, 2012)

(millions of yen)

	Six-month period ended September 30, 2010 (April 1, 2010 to September 30, 2010)	Six -month period ended September 30, 2011 (April 1, 2011 to September 30, 2011)
Quarterly income before minority interests	6,275	6,149
Other comprehensive income		
Valuation difference on available-for-sale securities	(544)	172
Deferred gains or losses on hedges	(285)	(401)
Foreign currency translation adjustment	(314)	162
Share of other comprehensive income of associates accounted for using equity method	16	166
Total other comprehensive income	(1,127)	99
Quarterly comprehensive income	5,147	6,249
(Comprehensive income attributable to)		
Comprehensive income attributable to owners of the parent	5,146	6,250
Comprehensive income attributable to minority interests	0	(0)

(3) Consolidated statement of cash flows

(millions of yen)

	Six-month period ended September 30, 2010 (April 1, 2010 to September 30, 2010)	Six-month period ended September 30, 2011 (April 1, 2011 to September 30, 2011)
Cash flow from operating activities		
Income before income taxes	10,417	10,270
Depreciation	1,415	1,324
Amortization of goodwill	624	298
Increase (decrease) in allowance for doubtful accounts	1	(278)
Increase (decrease) in provision for retirement benefits	183	(11)
Interest and dividends income	(146)	(185)
Interest expenses	32	27
Equity in (earnings) losses of affiliates	(126)	(116)
Loss (gain) on sales of subsidiaries' stocks	-	604
Loss (gain) on sales of investment securities	(53)	-
Loss (gain) on sales and retirement of non-current assets	34	47
Provision of allowance for investment loss	17	25
Decrease (increase) in notes and accounts receivable-trade	(6,160)	(4,084)
Decrease (increase) in inventories	(2,246)	(3,358)
Increase (decrease) in notes and accounts payable-trade	1,398	782
Increase (decrease) in accounts payable-other	(351)	539
Increase (decrease) in accrued consumption taxes	(131)	(198)
Other	(82)	61
Total	4,826	5,748
Interest and dividend income received	136	687
Interest expenses paid	(27)	(21)
Income taxes paid	(3,527)	(2,497)
Net cash provided by (used in) operating activities	1,407	3,917
Cash flow from investing activities		
Proceeds from withdrawal of time deposits	45	-
Purchase of short-term investment securities	(17,994)	(19,995)
Proceeds from sales and redemption of securities	19,500	20,500
Purchase of property, plant and equipment	(1,010)	(799)
Proceeds from sales of property, plant and equipment	0	12
Purchase of intangible assets	(196)	(200)
Purchase of investment securities	(3,066)	(516)
Proceeds from sales of investment securities	52	-
Purchase of investment assets and other assets	(112)	(116)
Proceeds from sales of investment assets and other assets	85	45
Payments of long-term loans receivable	(115)	(37)
Collection of long-term loans receivable	2	56
Other	(0)	(40)
Net cash provided by (used in) investing activities	(2,809)	(1,091)

(millions of yen)

	Six-month period ended September 30, 2010 (April 1, 2010 to September 30, 2010)	Six -month period ended September 30, 2011 (April 1, 2011 to September 30, 2011)
Cash flow from financing activities		
Net increase (decrease) in short-term loans payable	(1,509)	(10)
Repayment of long-term loans payable	(182)	-
Purchase of treasury stock	(0)	(0)
Proceeds from disposal of treasury stock	-	0
Cash dividends paid	(1,351)	(1,350)
Repayments of lease obligations	(304)	(247)
Net cash provided by (used in) financing activities	(3,348)	(1,609)
Effect of exchange rate change on cash and cash equivalents	(75)	(80)
Net increase (decrease) in cash and cash equivalents	(4,826)	1,136
Increase (decrease) in cash and cash equivalents resulting from change of scope of consolidation	-	(1)
Cash and cash equivalents at beginning of period	32,623	31,963
Cash and cash equivalents	27,797	33,097

(4) Notes on assumption of going concern
 Not applicable

(5) Segment information, etc.
 (Segment information)

I. 1st six-month period ended September 30, 2010 (April 1, 2010 to September 30, 2010)

1. Information on net sales and income or loss by reportable segment

	Reportable segment				Other (Note 1)	Grand total	Adjustment (Note 2)	Figures in consolidated statements of income (Note 3)
	Consumer products business	Mail-order business	Medical devices business	Total				
Net sales								
Net sales to outside customers	53,103	4,716	5,852	63,672	577	64,249	-	64,249
Inter-segment sales or transfers	1,491	-	-	1,491	2,726	4,217	(4,217)	-
Total	54,595	4,716	5,852	65,163	3,304	68,467	(4,217)	64,249
Segment income (loss)	9,738	159	257	10,155	399	10,555	(51)	10,503

(Notes)

1. *Other* represents businesses that are not included in reportable segments, such as transportation, manufacturing and sales of synthetic resin containers, insurance agents, property management, and advertising design and production.
2. Adjustments of 51 million yen in segment loss are eliminations among segments.
3. Segment income is adjusted with ordinary income in consolidated statements of income.

2. Information concerning impairment loss on noncurrent assets or goodwill by reportable segments

The Group does not provide information concerning impairment loss on noncurrent assets or goodwill because it does not recognize significant impairment loss on noncurrent assets and there is no significant change in the value of goodwill.

II. 1st six-month period ended September 30, 2011 (April 1, 2011 to September 30, 2011)

1. Information on net sales and income or loss by reportable segment

	Reportable segment				Other (Note 1)	Grand total	Adjustment (Note 2)	Figures in consolidated statements of income (Note 3)
	Consumer products business	Mail-order business	Medical devices business	Total				
Net sales								
Net sales to outside customers	53,264	4,958	5,316	63,539	484	64,023	-	64,023
Inter-segment sales or transfers	1,579	-	-	1,579	2,737	4,317	(4,317)	-
Total	54,843	4,958	5,316	65,119	3,221	68,341	(4,317)	64,023
Segment income (loss)	10,267	(45)	269	10,491	624	11,116	(154)	10,961

(Notes)

1. *Other* represents businesses that are not included in reportable segments, such as transportation, manufacturing and sales of synthetic resin containers, insurance agents, property management, and advertising design and production.
2. The adjustment of 154 million yen for segment loss is the elimination of inter-segment transactions.
3. Segment income is adjusted with ordinary income in consolidated statements of income.

2. Information on assets by reportable segment

Assets of reportable segments as of September 30, 2011 decreased by 1,969 million yen from the end of the previous year, because the Group withdrew from some business areas in the Medical Devices Division.

3. Information concerning impairment loss on noncurrent assets or goodwill by reportable segments

The Group does not provide information concerning impairment loss on noncurrent assets or goodwill because it does not recognize significant impairment loss on noncurrent assets and there is no significant change in the value of goodwill.

(6) Notes on significant changes in shareholders' equity

Not applicable

(7) Significant subsequent events

Not applicable