

#### (4) Notes Regarding Going Concern Assumptions

None.

#### (5) Segment Information

##### [1] Business Segment

Three months to December 31, 2009 (From October 1, 2009 to December 31, 2009)

	Business Technologies	Optics	Medical and Graphic	Sensing	Other	Total	Eliminations and Corporate	Consolidated
[Millions of yen]								
Sales								
External	133,975	32,127	23,498	1,681	4,108	195,390	-	195,390
Intersegment	945	262	253	222	11,353	13,038	(13,038)	-
Total	134,921	32,389	23,752	1,904	15,462	208,429	(13,038)	195,390
Operating expenses	124,734	28,214	24,005	1,943	14,293	193,192	(9,845)	183,346
Operating income (loss)	10,186	4,174	(253)	(39)	1,168	15,237	(3,192)	12,044

Nine months to December 31, 2009 (From April 1, 2009 to December 31, 2009)

	Business Technologies	Optics	Medical and Graphic	Sensing	Other	Total	Eliminations and Corporate	Consolidated
[Millions of yen]								
Sales								
External	393,915	102,601	76,426	4,725	11,062	588,731	-	588,731
Intersegment	2,545	612	1,182	672	33,812	38,825	(38,825)	-
Total	396,461	103,213	77,609	5,398	44,875	627,557	(38,825)	588,731
Operating expenses	378,385	92,919	76,069	5,813	42,416	595,604	(28,075)	567,528
Operating income (loss)	18,075	10,294	1,540	(415)	2,458	31,953	(10,749)	21,203

Notes:

1. Business classification is based on similarity of product type and market. The Group's operations are classified into the five segments of Business Technologies, Optics, Medical and Graphic Imaging, Sensing, and other businesses.

2. Principal products in business segments

Business Segment	Principal Products
Business Technologies	MFPs, printers, etc.
Optics	Optical devices, electronics materials, etc.
Medical and Graphic Imaging	Medical products, graphic imaging products, etc.
Sensing	Industrial-use and medical-use measuring instruments, etc
Other businesses	Products other than the above

3. Operating expenses not able to be properly allocated that are included in Eliminations and Corporate are principally R&D expenses incurred by the Company and expenses associated with head office functions. Such expenses amounted to ¥6,974 million and ¥21,916 million for the October-December and the April-December terms respectively.

## [2] Geographical Segment

### Three months to December 31, 2009 (From October 1, 2009 to December 31, 2009)

	Japan	North America	Europe	Asia and Other	Total	Eliminations and Corporation	Consolidated
[Millions of yen]							
Sales							
External	87,453	41,111	53,865	12,959	195,390	-	195,390
Intersegment	64,524	496	500	42,219	107,741	(107,741)	-
Total	151,978	41,608	54,366	55,179	303,132	(107,741)	195,390
Operating expenses	138,582	40,626	52,691	52,048	283,949	(100,602)	183,346
Operating income (loss)	13,395	981	1,675	3,130	19,183	(7,139)	12,044

### Nine months to December 31, 2009 (From April 1, 2009 to December 31, 2009)

	Japan	North America	Europe	Asia and Other	Total	Eliminations and Corporation	Consolidated
[Millions of yen]							
Sales							
External	271,102	127,670	152,923	37,034	588,731	-	588,731
Intersegment	164,479	1,541	1,047	116,972	284,040	(284,040)	-
Total	435,581	129,212	153,970	154,007	872,772	(284,040)	588,731
Operating expenses	409,607	130,339	149,284	145,998	835,230	(267,701)	567,528
Operating income (loss)	25,973	(1,127)	4,686	8,008	37,541	(16,338)	21,203

Notes:

- Countries and territories are classified based on geographical proximity.
- Major countries or areas other than Japan are as follows:
  - North America ..... U.S.A. and Canada
  - Europe ..... Germany, France and U.K.
  - Asia and Other ..... Australia, China and Singapore
- Operating expenses not able to be properly allocated that are included in Eliminations and Corporate are principally R&D expenses incurred by the Company and expenses associated with head office functions. Such expenses amounted to ¥6,974 million and ¥21,916 million for the October-December and the April-December terms respectively.

### [3] Overseas Sales

#### Three months to December 31, 2009 (From October 2009 to December 31, 2009)

	North America	Europe	Asia and Other	Total
Overseas sales	42,674	60,203	40,808	143,685
Consolidated sales	-	-	-	195,390
Overseas sales as a percentage of consolidated sales	21.8 %	30.8 %	20.9 %	73.5 %

#### Nine months to December 31, 2009 (From April 1, 2009 to December 31, 2009)

	North America	Europe	Asia and Other	Total
Overseas sales	128,993	169,751	123,166	421,911
Consolidated sales	-	-	-	588,731
Overseas sales as a percentage of consolidated sales	21.9 %	28.9 %	20.9 %	71.7 %

Notes:

1. Countries and territories are classified based on geographical proximity.
2. Major countries or areas are as follows:
  - North America ..... U.S.A. and Canada
  - Europe ..... Germany, France and U.K.
  - Asia and Other ..... Australia, China and Singapore
3. Overseas sales are the Company and consolidated subsidiary sales in countries or regions outside of Japan.

### [4] Segment Information

#### I. Summary of Reporting Segments

##### Nine months from April 1, 2010 to December 31, 2010 and three months from October 1, 2010 to December 31, 2010

The Company's reportable segments are components of the Company about which separate financial information is available that is evaluated regularly by the management in deciding how to allocate resources and in assessing performance.

The Company has business companies for different products and services in Japan, and each business company draws up comprehensive domestic and overseas strategies for their products and services, and conduct business activities accordingly.

Consequently, the Company is made up of segments for different products and services with a business company at the center of each and has three reportable segments: Business Technologies, Optics and Healthcare.

Products in the Business Technologies segment include MFPs, printers, production printing equipment and related supplies, products in the Optics segment include optical devices and electronic materials, while products in the Healthcare segment include medical products.

In addition, the changes of the reportable segments and significant changes in the main products and the types of services of the reportable segments are presented in "IV. Matters associated with changes in reportable segments".

## II. Information about Segment Sales and Income

### Nine months to December 31, 2010 (From April 1, 2010 to December 31, 2010)

[Millions of yen]

	Reportable segments				Other*1	Total
	Business Technologies	Optics	Healthcare*2	Total		
Sales						
External	396,340	99,407	62,514	558,262	17,017	575,280
Intersegment	2,542	650	1,087	4,280	37,736	42,016
Total	398,883	100,058	63,601	562,543	54,754	617,297
Operating income	25,988	109,043	592	36,625	3,699	40,324

### Three months to December 31, 2010 (From October 1, 2010 to December 31, 2010)

[Millions of yen]

	Reportable segments				Other*	Total
	Business Technologies	Optics	Healthcare*2	Total		
Sales						
External	130,289	30,249	17,598	178,137	5,317	183,455
Intersegment	528	289	388	1,205	10,900	12,105
Total	130,817	30,538	17,986	179,343	16,217	195,561
Operating income	6,393	2,051	11	8,456	1,217	9,673

Note:

1. "Other" consists of business segments not included in reporting segments such as Sensing Business and Industrial Inkjet Business.
2. In the consolidated fiscal year under review, the segment title of the Medical & Graphic Imaging Business that was used until the first half has been changed to the Healthcare Business from the third quarter. The results of the Healthcare Business for the first three quarters include those of the Medical & Graphic Imaging Business for the first half.

### III. Difference between the total of the reporting segments' measures of profit or loss and income according to quarterly consolidated statements of income, and the main components of the difference (matters related to adjustment of difference)

#### Nine months to December 31, 2010 (From April 1, 2010 to December 31, 2010)

Item	[Millions of yen]
	Amount
Total operating income of reporting segments	36,625
Operating income categorized in "Other"	3,699
Intersegment - eliminations	(3,923)
Corporate expenses	(8,149)
Operating income reported on quarterly statements of income	28,251

#### Three months to December 31, 2010 (From October 1, 2010 to December 31, 2010)

Item	[Millions of yen]
	Amount
Total operating income of reporting segments	8,456
Operating income categorized in "Other"	1,217
Intersegment - eliminations	(1,230)
Corporate expenses	(2,797)
Operating income reported on quarterly statements of income	5,645

Note: Corporate expenses are mainly general administration expenses and R&D expenses that do not belong to any reporting segment.

### IV. Matters associated with changes in reportable segments

To further strengthen the competitiveness and operations of the production printing field, since the third quarter of the consolidated fiscal year under review, the Group has restructured its operations by integrating the businesses associated with commercial printing and digital printing into the Business Technologies Business. As a result, it has changed the method by which it categorizes its reportable segments, and integrated the Graphic Imaging Business in the Medical & Graphic Imaging Business into the Business Technologies Business.

As a result of restructuring as described above, the main products and the types of services of the Medical & Graphic Imaging Business have changed from the production and sale of medical, printing, and other related products to the production and sale of medical and other related products. Consequently, the title of the reportable segment has changed from the Medical & Graphic Imaging Business to the Healthcare Business.

#### Additional Information

Starting from the first quarter of the fiscal year under review, the Company adopted the Accounting Standard for Disclosures about Segments of an Enterprise and Related information (ASBJ Statement No. 17, March 27, 2009) and the Guidance on the Accounting Standard for Disclosures about Segments of an Enterprise and Related information (ASBJ Guidance No. 20, March 21, 2008).

### (6) Notes to any Significant Changes in Shareholders' Equity

None.