

[5] Information on gain on negative goodwill by reportable segment

None.

[Per Share Information]

[yen]

Fiscal year ended March 31			
	2011		2012
Net assets per share	806.53	Net assets per share	817.81
Net income per share	48.84	Net income per share	38.52
Diluted net income per share	47.28	Diluted net income per share	37.28

Notes: Bases of calculations

1) Net assets per share

	As of March 31, 2011	As of March 31, 2012
Total net assets in consolidated balance sheets [millions of yen]	428,987	434,987
Total net assets attributable to common stock [millions of yen]	427,647	433,669
Principal factors underlying difference [millions of yen]		
Subscription rights to shares	658	682
Minority interests	682	635
Common stock outstanding [thousands of shares]	531,664	531,664
Treasury stock [thousands of shares]	1,436	1,381
Common stock figure used for calculating shareholder's equity per share [thousands of shares]	530,227	530,282

2) Net income per share and diluted net income per share

	[Millions of yen]	
	Fiscal year ended March 31	
	2011	2012
Total net income in consolidated statements of income [millions of yen]	25,896	20,424
Value not attributable to common stock [millions of yen]	—	—
Total net income attributable to common stock [millions of yen]	25,896	20,424
Average number of shares outstanding during the year [thousands of shares]	530,222	530,254
Main net income adjustment items used to calculate diluted net income figure [millions of yen]	—	—
Adjustment of net income [millions of yen]	—	—
Main common stock change items used to calculate diluted net income figure [thousands of shares]		
Convertible bonds with subscription rights	16,785	16,785
Subscription rights to shares	715	856
Change in shares outstanding [thousands of shares]	17,501	17,642
Summary of potential shares not included in calculation of diluted EPS because they are anti-dilutive	-----	-----

[Notes Regarding Effects of Changes in Corporate Tax Rates]

Starting from consolidated fiscal years which begin on or after April 1, 2012, corporate tax rates will be lowered and special reconstruction corporate taxes will be applied, following the issuing of "a partial amendment to income tax law to develop a tax system that responds to changes in the structure of the economy" (Act No. 114 of 2011) and "a reconstruction funding law in the aftermath of the Great East Japan Earthquake" (Act No. 117 of 2011) on December 2, 2011. As a result of these changes, net income for the consolidated fiscal year under review declined ¥3,320 million.

[Important Subsequent Events]

Change in reportable segments

In the consolidated fiscal year under review, the reportable segments in the segment information are the Business Technologies Business, Optics Business, and Healthcare Business. However, with the reorganization of the Group in April 2012, it has been decided that the reportable segments will be the Business Technologies Business, Industrial Business, and Healthcare Business.

The change is a revision in the business segments of the Group and will not affect total consolidated net sales, income, assets and liabilities, or other financial data.