

2. SUMMARY INFORMATION (NOTES)

(1) Changes in Status of Material Subsidiaries during the Quarter under Review

Konica Minolta Inc. (Konica Minolta Holdings, Inc.) absorbed seven Group companies and became the surviving company on April 1, 2013. As a result, the specified subsidiaries Konica Minolta Business Technologies, Inc., Konica Minolta Advanced Layers, Inc. and Konica Minolta Technology Center, Inc. were terminated and have been removed from the scope of consolidation.

(2) Adoption of Special Accounting Treatment used in Preparation of the Consolidated Quarterly Financial Statements

Calculation of tax expenses

The effective tax rate on income before income tax for the consolidated fiscal year after the application of tax effect accounting is reasonably estimated, and that estimated rate is applied to net income for the quarterly period to calculate estimated tax expenses.

(3) Additional Information

Reorganization in the Group Management System

Konica Minolta Inc. (Konica Minolta Holdings, Inc.) absorbed seven group companies, including Konica Minolta Business Technologies, Inc. on April 1, 2013.

[I] Purpose of Business Combination

This reorganization of the Group's management system will further speed up various initiatives to increase corporate value and is designed to achieve "innovative management capabilities in the Business Technologies Business," "strategic and agile utilization of management resources," and "systems to support efficient operation."

[II] Legal Form of the Business Combination

1. Method of Absorption-type Merger

An absorption-type merger was conducted with Konica Minolta Holdings, Inc. as the surviving entity and the seven group companies were terminated.

2. Contents of Allocations and Contracts Related to the Absorption-type Merger

Because the seven Group companies were Konica Minolta Holdings, Inc.'s wholly-owned subsidiaries, no issuance of new shares, capital increases, or deliveries of money due to the merger accompanied the merger.

[III] Overview of Merging Companies (Non-consolidated, Fiscal Year ended March 31, 2013)

i) Trade name	Konica Minolta Business Technologies, Inc.
ii) Description of business	Manufacturing and sale of multi-functional peripherals (MFP), printers, and equipment for production printing systems and graphic arts, and providing related solution services
iii) Capital	¥400 million
iv) Net assets	¥140,744 million
v) Total assets	¥203,548 million

i) Trade name	Konica Minolta Advanced Layers, Inc.
ii) Description of business	Manufacturing and sale of electronic materials (TAC films etc.), lighting source panels, and performance materials (including heat insulating films)
iii) Capital	¥400 million
iv) Net assets	¥37,922 million
v) Total assets	¥62,257 million

i) Trade name	Konica Minolta Optics, Inc.
ii) Description of business	Manufacturing and sale of optical products (including pickup lenses, lens units, etc.) and measuring instruments for industrial and healthcare applications
iii) Capital	¥400 million
iv) Net assets	¥11,207 million
v) Total assets	¥51,430 million

i) Trade name	Konica Minolta Medical & Graphic, Inc.
ii) Description of business	Manufacturing and sale of consumables and equipment for healthcare systems, and provided related solution services
iii) Capital	¥400 million
iv) Net assets	¥21,726 million
v) Total assets	¥47,653 million

i) Trade name	Konica Minolta IJ Technologies, Inc.
ii) Description of business	Manufacturing and sale of inkjet printheads, inks and textile printers for industrial use
iii) Capital	¥10 million
iv) Net assets	¥5,582 million
v) Total assets	¥9,329 million

i) Trade name	Konica Minolta Technology Center, Inc.
ii) Description of business	R&D, customized product design, and management of intellectual property assets
iii) Capital	¥50 million
iv) Net assets	¥2,895 million
v) Total assets	¥9,161 million

i) Trade name	Konica Minolta Business Expert, Inc.
ii) Description of business	Provision of various shared services for the Group in the fields of engineering, logistics, environment, safety and others
iii) Capital	¥495 million
iv) Net assets	¥6,683 million
v) Total assets	¥9,498 million

[IV] Status after the Merger

1. **Trade Name;** Konica Minolta, Inc.
2. **Location of Head Office;** 2-7-2, Marunouchi, Chiyoda-ku, Tokyo
3. **Title and Name of Representative;** Masatoshi Matsuzaki,
President and CEO, Representative Executive Officer
4. **Description of Business;**
 - Development, manufacture, and sales of products including MFPs, printers, equipment for production printing systems, equipment for healthcare systems, measuring instruments for industrial and healthcare applications, inkjet printheads and textile printers for industrial use, and providing related consumables and solution services, etc.
 - Development, manufacture, and sales of electronic materials (TAC films, etc.), lighting source panels, functional films (heat protection, etc.), and optical products (lens units, etc.)
5. **Capital;** ¥37,519 million

[V] Outline of Accounting Treatment

Accounting treatment is applied as transactions under common control based on the Accounting Standard for Business Combinations (ASBJ Statement No. 21, December 26, 2008) and the Guidance on Accounting Standard for Business Combinations and Implementation Guidance on Accounting Standard for Business Combinations and Business Divestitures (ASBJ Guidance No. 10, December 26, 2008).