

May 12, 2016

To whom it may concern,

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Representative: Shoei Yamana, President and CEO  
Stock Exchange Listing: Tokyo (First Section)  
Local Securities Code Number: 4902  
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**(Correction) Partial Correction of**  
**“Consolidated Financial Results for the Fiscal Year ended March 31, 2015 [IFRS]”**

The “Consolidated Financial Results for the Fiscal Year ended March 31, 2015 [IFRS]” announced on June 22, 2015 contained matters that require correction, as detailed below.

Reason for Correction and Details

As it has been ascertained that there was an error in the tax effect accounting treatment of goodwill at the Group’s overseas subsidiaries for past fiscal years, corrections have been retroactively applied going back to the date of the transition to IFRS on April 1, 2013.

This correction mainly affects “Deferred tax assets” and “Retained earnings,” both of which increase, in the Consolidated Statement of Financial Position and the Consolidated Statement of Changes in Equity. Any related areas have also been subsequently revised.

In addition, there was an aggregation error in part of the “[Segment Information] (c) Information by Geographical Area” that has been corrected.

These corrections have no material impact on the financial results.

The corrected portions are marked with an underline.

(Units of less than 1 million yen have been omitted.)

## 1. Overview of performance (From April 1, 2014 to March 31, 2015)

### (1) Business performance

Percentage figures represent the change from the same period of the previous year.

(Before correction)

	Revenue		Operating profit		Profit before tax		Profit for the year	
Fiscal Year ended Mar 2015	1,002,758	7.2%	65,762	65.0%	65,491	73.5%	40,969	44.1%
Fiscal Year ended Mar 2014	935,214	—	39,859	—	37,736	—	28,431	—

	Profit attributable to owners of the company		Total comprehensive income	
Fiscal Year ended Mar 2015	40,934	44.4%	<u>59,274</u>	<u>13.9%</u>
Fiscal Year ended Mar 2014	28,354	—	<u>52,021</u>	—

	Basic earnings per share	Diluted earnings per share	Profit ratio to equity attributable to owners of the company	Profit before tax ratio to total assets	Operating profit ratio
Fiscal Year ended Mar 2015	81.01 yen	80.79 yen	<u>8.0%</u>	6.6%	6.6%
Fiscal Year ended Mar 2014	53.67 yen	53.54 yen	<u>5.9%</u>	3.9%	4.3%

Note: Share of profit (loss) of investments accounted for using the equity method:

Fiscal year ended March 31, 2015: ¥ 35 million

Fiscal year ended March 31, 2014: ¥ (1,163) million

(After correction)

	Revenue		Operating profit		Profit before tax		Profit for the year	
Fiscal Year ended Mar 2015	1,002,758	7.2%	65,762	65.0%	65,491	73.5%	40,969	44.1%
Fiscal Year ended Mar 2014	935,214	—	39,859	—	37,736	—	28,431	—

	Profit attributable to owners of the parent		Total comprehensive income	
Fiscal Year ended Mar 2015	40,934	44.4%	<u>60,357</u>	<u>14.8%</u>
Fiscal Year ended Mar 2014	28,354	—	<u>52,578</u>	—

	Basic earnings per share	Diluted earnings per share	Profit ratio to equity attributable to owners of the company	Profit before tax ratio to total assets	Operating profit ratio
Fiscal Year ended Mar 2015	81.01 yen	80.79 yen	<u>7.9%</u>	6.6%	6.6%
Fiscal Year ended Mar 2014	53.67 yen	53.54 yen	<u>5.8%</u>	3.9%	4.3%

Note: Share of profit (loss) of investments accounted for using the equity method:

Fiscal year ended March 31, 2015: ¥ 35 million

Fiscal year ended March 31, 2014: ¥ (1,163) million

**(2) Financial position**

(Before correction)

	Total assets	Total equity	(Millions of yen) Equity attributable to owners of the company	Equity ratio attributable to owners of the company	Equity per share attributable to owners of the company
As of March 31, 2015	<u>994,256</u>	<u>529,504</u>	<u>528,432</u>	<u>53.1%</u>	<u>1,052.94</u> yen
As of March 31, 2014	<u>985,239</u>	<u>492,822</u>	<u>492,081</u>	<u>49.9%</u>	<u>955.60</u> yen

(After correction)

	Total assets	Total equity	(Millions of yen) Equity attributable to owners of the company	Equity ratio attributable to owners of the company	Equity per share attributable to owners of the company
As of March 31, 2015	<u>1,001,800</u>	<u>537,048</u>	<u>535,976</u>	<u>53.5%</u>	<u>1,067.97</u> yen
As of March 31, 2014	<u>991,700</u>	<u>499,283</u>	<u>498,542</u>	<u>50.3%</u>	<u>968.15</u> yen

## 1. Consolidated Financial Statements

### (1) Consolidated Statement of Financial Position (Before correction)

(Millions of yen)

	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
<b>Assets</b>			
<b>Current assets</b>			
Cash and cash equivalents	214,556	188,489	177,496
Trade and other receivables	214,616	247,067	252,962
Inventories	113,472	115,175	120,803
Income tax receivables	2,470	2,727	559
Other financial assets	1,386	1,537	1,715
Other current assets	13,304	13,961	16,431
Subtotal	559,806	568,958	569,968
Assets held for sale	—	594	672
Total current assets	559,806	569,552	570,640
<b>Non-current assets</b>			
Property, plant and equipment	180,311	177,056	181,641
Goodwill and intangible assets	110,942	119,563	126,132
Investments accounted for using the equity method	1,490	486	524
Other financial assets	29,517	38,151	41,420
Deferred tax assets	<u>71,605</u>	<u>74,348</u>	<u>64,291</u>
Other non-current assets	4,764	6,080	9,605
Total non-current assets	<u>398,632</u>	<u>415,687</u>	<u>423,615</u>
<b>Total assets</b>	<u>958,439</u>	<u>985,239</u>	<u>994,256</u>

(Millions of yen)

	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	146,605	171,309	177,564
Bonds and borrowings	93,076	66,054	53,349
Income tax payables	7,934	6,238	7,522
Provisions	4,212	6,787	5,542
Other financial liabilities	2,342	1,026	1,020
Other current liabilities	28,360	32,178	36,889
<b>Total current liabilities</b>	<b>282,530</b>	<b>283,595</b>	<b>281,889</b>
<b>Non-current liabilities</b>			
Bonds and borrowings	137,359	136,384	112,236
Retirement benefit liabilities	65,082	64,928	62,039
Provisions	1,136	1,161	1,135
Other financial liabilities	230	226	539
Deferred tax liabilities	2,634	2,794	2,944
Other non-current liabilities	2,888	3,327	3,967
<b>Total non-current liabilities</b>	<b>209,331</b>	<b>208,821</b>	<b>182,863</b>
<b>Total liabilities</b>	<b>491,862</b>	<b>492,417</b>	<b>464,752</b>
<b>Equity</b>			
Share capital	37,519	37,519	37,519
Share premium	204,140	203,421	203,395
Retained earnings	<u>221,802</u>	<u>239,453</u>	<u>251,323</u>
Treasury shares	(1,548)	(17,322)	(10,727)
Subscription rights to shares	764	910	1,016
Other components of equity	3,150	<u>28,100</u>	<u>45,905</u>
<b>Equity attributable to owners of the company</b>	<b><u>465,830</u></b>	<b><u>492,081</u></b>	<b><u>528,432</u></b>
Non-controlling interests	747	740	1,071
<b>Total equity</b>	<b><u>466,577</u></b>	<b><u>492,822</u></b>	<b><u>529,504</u></b>
<b>Total liabilities and equity</b>	<b><u>958,439</u></b>	<b><u>985,239</u></b>	<b><u>994,256</u></b>

(After correction)

(Millions of yen)

	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
Assets			
Current assets			
Cash and cash equivalents	214,556	188,489	177,496
Trade and other receivables	214,616	247,067	252,962
Inventories	113,472	115,175	120,803
Income tax receivables	2,470	2,727	559
Other financial assets	1,386	1,537	1,715
Other current assets	13,304	13,961	16,431
Subtotal	559,806	568,958	569,968
Assets held for sale	—	594	672
Total current assets	559,806	569,552	570,640
Non-current assets			
Property, plant and equipment	180,311	177,056	181,641
Goodwill and intangible assets	110,942	119,563	126,132
Investments accounted for using the equity method	1,490	486	524
Other financial assets	29,517	38,151	41,420
Deferred tax assets	<u>77,510</u>	<u>80,809</u>	<u>71,835</u>
Other non-current assets	4,764	6,080	9,605
Total non-current assets	<u>404,536</u>	<u>422,148</u>	<u>431,160</u>
Total assets	<u>964,343</u>	<u>991,700</u>	<u>1,001,800</u>

(Millions of yen)

	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
<b>Liabilities</b>			
<b>Current liabilities</b>			
Trade and other payables	146,605	171,309	177,564
Bonds and borrowings	93,076	66,054	53,349
Income tax payables	7,934	6,238	7,522
Provisions	4,212	6,787	5,542
Other financial liabilities	2,342	1,026	1,020
Other current liabilities	28,360	32,178	36,889
<b>Total current liabilities</b>	<b>282,530</b>	<b>283,595</b>	<b>281,889</b>
<b>Non-current liabilities</b>			
Bonds and borrowings	137,359	136,384	112,236
Retirement benefit liabilities	65,082	64,928	62,039
Provisions	1,136	1,161	1,135
Other financial liabilities	230	226	539
Deferred tax liabilities	2,634	2,794	2,944
Other non-current liabilities	2,888	3,327	3,967
<b>Total non-current liabilities</b>	<b>209,331</b>	<b>208,821</b>	<b>182,863</b>
<b>Total liabilities</b>	<b>491,862</b>	<b>492,417</b>	<b>464,752</b>
<b>Equity</b>			
Share capital	37,519	37,519	37,519
Share premium	204,140	203,421	203,395
Retained earnings	<u>227,707</u>	<u>245,357</u>	<u>257,227</u>
Treasury shares	(1,548)	(17,322)	(10,727)
Subscription rights to shares	764	910	1,016
Other components of equity	3,150	<u>28,656</u>	<u>47,545</u>
<b>Equity attributable to owners of the company</b>	<b><u>471,734</u></b>	<b><u>498,542</u></b>	<b><u>535,976</u></b>
Non-controlling interests	747	740	1,071
<b>Total equity</b>	<b><u>472,481</u></b>	<b><u>499,283</u></b>	<b><u>537,048</u></b>
<b>Total liabilities and equity</b>	<b><u>964,343</u></b>	<b><u>991,700</u></b>	<b><u>1,001,800</u></b>

(3) Consolidated Statement of Comprehensive Income  
(Before correction)

(Millions of yen)

	Previous consolidated fiscal year (From April 1, 2013 to March 31, 2014)	Current consolidated fiscal year (From April 1, 2014 to March 31, 2015)
Profit for the year	28,431	40,969
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Remeasurements of defined benefit pension plans (net of tax)	(1,428)	(222)
Net gain (loss) on revaluation of financial assets measured at fair value (net of tax)	1,776	3,840
Share of other comprehensive income of investments accounted for using the equity method (net of tax)	2	5
Total items that will not be reclassified to profit or loss	350	3,623
Items that may be subsequently reclassified to profit or loss		
Net gain (loss) on derivatives designated as cash flow hedges (net of tax)	187	(348)
Exchange differences on translation of foreign operations (net of tax)	<u>23,051</u>	<u>15,029</u>
Total items that may be subsequently reclassified to profit or loss	<u>23,239</u>	<u>14,680</u>
Total other comprehensive income	<u>23,590</u>	<u>18,304</u>
Total comprehensive income	<u>52,021</u>	<u>59,274</u>
Total comprehensive income attributable to		
Owners of the company	<u>51,892</u>	<u>59,232</u>
Non-controlling interests	129	42



(After correction)

(Millions of yen)

	Previous consolidated fiscal year (From April 1, 2013 to March 31, 2014)	Current consolidated fiscal year (From April 1, 2014 to March 31, 2015)
Profit for the year	28,431	40,969
Other comprehensive income		
Items that will not be reclassified to profit or loss		
Remeasurements of defined benefit pension plans (net of tax)	(1,428)	(222)
Net gain (loss) on revaluation of financial assets measured at fair value (net of tax)	1,776	3,840
Share of other comprehensive income of investments accounted for using the equity method (net of tax)	2	5
Total items that will not be reclassified to profit or loss	350	3,623
Items that may be subsequently reclassified to profit or loss		
Net gain (loss) on derivatives designated as cash flow hedges (net of tax)	187	(348)
Exchange differences on translation of foreign operations (net of tax)	<u>23,608</u>	<u>16,112</u>
Total items that may be subsequently reclassified to profit or loss	<u>23,796</u>	<u>15,763</u>
Total other comprehensive income	<u>24,146</u>	<u>19,387</u>
Total comprehensive income	<u>52,578</u>	<u>60,357</u>
Total comprehensive income attributable to		
Owners of the company	<u>52,448</u>	<u>60,315</u>
Non-controlling interests	129	42

(4) Consolidated Statement of Changes in Equity  
(Before correction)

(Millions of yen)

	Share capital	Share premium	Retained earnings	Treasury shares	Subscripti on rights to shares	Other components of equity	Equity attributable to owners of the company	Non-controlling interests	Total equity
Balance at transition date: April 1, 2013	37,519	204,140	<u>221,802</u>	(1,548)	764	3,150	<u>465,830</u>	747	<u>466,577</u>
Profit for the year	-	-	28,354	-	-	-	28,354	77	28,431
Other comprehensive income	-	-	-	-	-	<u>23,537</u>	<u>23,537</u>	52	<u>23,590</u>
Total comprehensive income	-	-	28,354	-	-	<u>23,537</u>	<u>51,892</u>	129	<u>52,021</u>
Dividends	-	-	(9,280)	-	-	-	(9,280)	-	(9,280)
Acquisition and disposal of treasury shares	-	-	(11)	(15,774)	-	-	(15,786)	-	(15,786)
Share-based payments (Subscription rights to shares)	-	-	-	-	145	-	145	-	145
Changes in the ownership interest in subsidiaries	-	(719)	-	-	-	-	(719)	(135)	(855)
Transfer from other components of equity to retained earnings	-	-	(1,411)	-	-	1,411	-	-	-
Total transactions with owners	-	(719)	(10,704)	(15,774)	145	1,411	(25,640)	(135)	(25,776)
Balance at March 31, 2014	37,519	203,421	<u>239,453</u>	(17,322)	910	<u>28,100</u>	<u>492,081</u>	740	<u>492,822</u>
Profit for the year	-	-	40,934	-	-	-	40,934	35	40,969
Other comprehensive income	-	-	-	-	-	<u>18,297</u>	<u>18,297</u>	6	<u>18,304</u>
Total comprehensive income	-	-	40,934	-	-	<u>18,297</u>	<u>59,232</u>	42	<u>59,274</u>
Dividends	-	-	(8,902)	-	-	-	(8,902)	-	(8,902)
Acquisition and disposal of treasury shares	-	-	(13)	(14,169)	-	-	(14,183)	-	(14,183)
Cancellation of the treasury shares	-	-	(20,765)	20,765	-	-	-	-	-
Share-based payment transactions (Subscription rights to shares)	-	-	-	-	106	-	106	-	106
Changes in the consolidation scope	-	-	124	-	-	-	124	-	124
Changes in the ownership interest in subsidiaries	-	(26)	-	-	-	-	(26)	288	262
Transfer from other components of equity to retained earnings	-	-	492	-	-	(492)	-	-	-
Total transactions with owners	-	(26)	(29,064)	6,595	106	(492)	(22,881)	288	(22,592)
Balance at March 31, 2015	37,519	203,395	<u>251,323</u>	(10,727)	1,016	<u>45,905</u>	<u>528,432</u>	1,071	<u>529,504</u>

(After correction)

(Millions of yen)

	Share capital	Share premium	Retained earnings	Treasury shares	Subscriptions on rights to shares	Other components of equity	Equity attributable to owners of the parent	Non-controlling interests	Total equity
Balance at transition date: April 1, 2013	37,519	204,140	<u>227,707</u>	(1,548)	764	3,150	<u>471,734</u>	747	<u>472,481</u>
Profit for the year	-	-	28,354	-	-	-	28,354	77	28,431
Other comprehensive income	-	-	-	-	-	<u>24,094</u>	<u>24,094</u>	52	<u>24,146</u>
Total comprehensive income	-	-	28,354	-	-	<u>24,094</u>	<u>52,448</u>	129	<u>52,578</u>
Dividends	-	-	(9,280)	-	-	-	(9,280)	-	(9,280)
Acquisition and disposal of treasury shares	-	-	(11)	(15,774)	-	-	(15,786)	-	(15,786)
Share-based payments (Subscription rights to shares)	-	-	-	-	145	-	145	-	145
Changes in the ownership interest in subsidiaries	-	(719)	-	-	-	-	(719)	(135)	(855)
Transfer from other components of equity to retained earnings	-	-	(1,411)	-	-	1,411	-	-	-
Total transactions with owners	-	(719)	(10,704)	(15,774)	145	1,411	(25,640)	(135)	(25,776)
Balance at March 31, 2014	37,519	203,421	<u>245,357</u>	(17,322)	910	<u>28,656</u>	<u>498,542</u>	740	<u>499,283</u>
Profit for the year	-	-	40,934	-	-	-	40,934	35	40,969
Other comprehensive income	-	-	-	-	-	<u>19,380</u>	<u>19,380</u>	6	<u>19,387</u>
Total comprehensive income	-	-	40,934	-	-	<u>19,380</u>	<u>60,315</u>	42	<u>60,357</u>
Dividends	-	-	(8,902)	-	-	-	(8,902)	-	(8,902)
Acquisition and disposal of treasury shares	-	-	(13)	(14,169)	-	-	(14,183)	-	(14,183)
Cancellation of the treasury shares	-	-	(20,765)	20,765	-	-	-	-	-
Share-based payment transactions (Subscription rights to shares)	-	-	-	-	106	-	106	-	106
Changes in the consolidation scope	-	-	124	-	-	-	124	-	124
Changes in the ownership interest in subsidiaries	-	(26)	-	-	-	-	(26)	288	262
Transfer from other components of equity to retained earnings	-	-	492	-	-	(492)	-	-	-
Total transactions with owners	-	(26)	(29,064)	6,595	106	(492)	(22,881)	288	(22,592)
Balance at March 31, 2015	37,519	203,395	<u>257,227</u>	(10,727)	1,016	<u>47,545</u>	<u>535,976</u>	1,071	<u>537,048</u>

## (6) Notes to Consolidated Financial Statements

[Segment Information]

Operating Segments

&lt;Omitted material&gt;

(Before correction)

## (b) Information on Reportable Segments

Information by each reportable segment of the Group is provided below. Segment profit refers to operating profit.

Transition Date (April 1, 2013)

(Millions of yen)

	Reportable segments				Others	Total
	Business Technologies Business	Healthcare Business	Industrial Business	Subtotal		
Segment assets	<u>483,745</u>	66,227	151,312	<u>701,284</u>	43,654	<u>744,938</u>
Segment liabilities	256,111	43,770	86,842	386,724	21,551	408,276

Previous Consolidated Fiscal Year (From April 1, 2013 to March 31, 2014)

(Millions of yen)

	Reportable segments				Others	Total
	Business Technologies Business	Healthcare Business	Industrial Business	Subtotal		
Revenue						
External	731,371	82,375	116,126	929,874	5,340	935,214
Intersegment (Note)	1,911	178	2,988	5,079	22,408	27,487
Total	733,283	82,554	119,115	934,953	27,748	962,701
Segment profit	71,517	2,962	217	74,697	806	75,504
Segment assets	<u>585,260</u>	69,851	122,000	<u>777,111</u>	26,598	<u>803,710</u>
Segment liabilities	305,079	50,158	65,029	420,267	10,312	430,580
Other items						
Depreciation and amortization expense	27,533	2,613	8,418	38,565	262	38,828
Impairment losses on non-financial assets	410	25	12,801	13,236	—	13,236
Investments accounted for using the equity method	—	486	—	486	—	486
Capital expenditures	24,188	2,708	13,302	40,200	903	41,103

(Note) Intersegment revenue is based on market prices, etc.

Current Consolidated Fiscal Year (From April 1, 2014 to March 31, 2015)

(Millions of yen)

	Reportable segments				Others	Total
	Business Technologies Business	Healthcare Business	Industrial Business	Subtotal		
Revenue						
External	808,241	78,568	112,780	999,591	3,167	1,002,758
Intersegment (Note)	1,895	316	2,425	4,636	23,103	27,740
Total	810,137	78,884	115,206	1,004,228	26,270	1,030,498
Segment profit	72,688	2,111	19,748	94,548	969	95,517
Segment assets	<u>641,271</u>	65,376	119,723	<u>826,371</u>	24,937	<u>851,309</u>
Segment liabilities	326,801	43,708	53,422	423,932	8,390	432,323
Other items						
Depreciation and amortization expense	32,253	3,377	7,013	42,644	373	43,017
Impairment losses on non-financial assets	3,127	74	1,026	4,228	—	4,228
Investments accounted for using the equity method	—	524	—	524	—	524
Capital expenditures	29,591	2,605	6,720	38,917	415	39,333

(Note) Intersegment revenue is based on market prices, etc.

Differences between the amount of "Totals" for reportable segments and the amount of the consolidated financial statements and the principal content of these differences is provided below.

<Omitted material>

(Millions of yen)

Assets	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
Total assets of reportable segments	<u>701,284</u>	<u>777,111</u>	<u>826,371</u>
Assets categorized in "Others"	43,654	26,598	24,937
Total of reportable segments and "Others"	<u>744,938</u>	<u>803,710</u>	<u>851,309</u>
Adjustments (Note)	213,500	181,528	142,946
Assets reported in consolidated financial statements	<u>958,439</u>	<u>985,239</u>	<u>994,256</u>

(Note) Adjustments include intersegment eliminations transactions and corporate assets, which are mainly surplus funds (cash on hand and in banks and short-term investment securities), long-term investment funds (investment securities), property, plant and equipment, and intangible assets not attributed to any reportable segment.

<Omitted material>

(c) Information by Geographical Area

A geographic breakdown of the carrying amounts of non-current assets (excluding financial assets, deferred tax assets and post-retirement benefit assets) is as follows:

(Millions of yen)

Non-current assets	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
Japan	<u>134,821</u>	<u>138,296</u>	<u>143,804</u>
U.S.A.	<u>74,346</u>	<u>76,859</u>	<u>84,778</u>
Europe	<u>49,140</u>	<u>60,356</u>	<u>53,945</u>
China	20,028	20,210	20,816
Asia	17,408	5,794	9,568
Others	1,573	1,449	4,786
Total	297,317	302,966	317,699

<Omitted material>

(After correction)

(b) Information on Reportable Segments

Information by each reportable segment of the Group is provided below. Segment profit refers to operating profit.

Transition Date (April 1, 2013)

(Millions of yen)

	Reportable segments				Others	Total
	Business Technologies Business	Healthcare Business	Industrial Business	Subtotal		
Segment assets	<u>489,649</u>	66,227	151,312	<u>707,189</u>	43,654	<u>750,843</u>
Segment liabilities	256,111	43,770	86,842	386,724	21,551	408,276

Previous Consolidated Fiscal Year (From April 1, 2013 to March 31, 2014)

(Millions of yen)

	Reportable segments				Others	Total
	Business Technologies Business	Healthcare Business	Industrial Business	Subtotal		
Revenue						
External	731,371	82,375	116,126	929,874	5,340	935,214
Intersegment (Note)	1,911	178	2,988	5,079	22,408	27,487
Total	733,283	82,554	119,115	934,953	27,748	962,701
Segment profit	71,517	2,962	217	74,697	806	75,504
Segment assets	<u>591,721</u>	69,851	122,000	<u>783,572</u>	26,598	<u>810,171</u>
Segment liabilities	305,079	50,158	65,029	420,267	10,312	430,580
Other items						
Depreciation and amortization expense	27,533	2,613	8,418	38,565	262	38,828
Impairment losses on non-financial assets	410	25	12,801	13,236	—	13,236
Investments accounted for using the equity method	—	486	—	486	—	486
Capital expenditures	24,188	2,708	13,302	40,200	903	41,103

(Note) Intersegment revenue is based on market prices, etc.

Current Consolidated Fiscal Year (From April 1, 2014 to March 31, 2015)

(Millions of yen)

	Reportable segments				Others	Total
	Business Technologies Business	Healthcare Business	Industrial Business	Subtotal		
Revenue						
External	808,241	78,568	112,780	999,591	3,167	1,002,758
Intersegment (Note)	1,895	316	2,425	4,636	23,103	27,740
Total	810,137	78,884	115,206	1,004,228	26,270	1,030,498
Segment profit	72,688	2,111	19,748	94,548	969	95,517
Segment assets	<u>648,816</u>	65,376	119,723	<u>833,916</u>	24,937	<u>858,854</u>
Segment liabilities	326,801	43,708	53,422	423,932	8,390	432,323
Other items						
Depreciation and amortization expense	32,253	3,377	7,013	42,644	373	43,017
Impairment losses on non-financial assets	3,127	74	1,026	4,228	—	4,228
Investments accounted for using the equity method	—	524	—	524	—	524
Capital expenditures	29,591	2,605	6,720	38,917	415	39,333

(Note) Intersegment revenue is based on market prices, etc.

Differences between the amount of "Totals" for reportable segments and the amount of the consolidated financial statements and the principal content of these differences is provided below.

<Omitted material>

(Millions of yen)

Assets	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
Total assets of reportable segments	<u>707,189</u>	<u>783,572</u>	<u>833,916</u>
Assets categorized in "Others"	43,654	26,598	24,937
Total of reportable segments and "Others"	<u>750,843</u>	<u>810,171</u>	<u>858,854</u>
Adjustments (Note)	213,500	181,528	142,946
Assets reported in consolidated financial statements	<u>964,343</u>	<u>991,700</u>	<u>1,001,800</u>

(Note) Adjustments include intersegment eliminations transactions and corporate assets, which are mainly surplus funds (cash on hand and in banks and short-term investment securities), long-term investment funds (investment securities), property, plant and equipment, and intangible assets not attributed to any reportable segment.



<Omitted material>

(c) Information by Geographical Area

A geographic breakdown of the carrying amounts of non-current assets (excluding financial assets, deferred tax assets and post-retirement benefit assets) is as follows:

(Millions of yen)

Non-current assets	Transition date (April 1, 2013)	Previous consolidated fiscal year (March 31, 2014)	Current consolidated fiscal year (March 31, 2015)
Japan	<u>178,372</u>	<u>181,847</u>	<u>189,225</u>
U.S.A.	<u>29,295</u>	<u>31,808</u>	<u>37,858</u>
Europe	<u>50,639</u>	<u>61,855</u>	<u>55,444</u>
China	20,028	20,210	20,816
Asia	17,408	5,794	9,568
Others	1,573	1,449	4,786
Total	297,317	302,966	317,699

<Omitted material>

## 2. First-time Adoption

(Before correction)

<Omitted material>

Reconciliation of Equity as of the Transition Date (April 1, 2013)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Assets						Assets
Current assets						Current assets
Cash and deposits	94,055	120,501	—	214,556		Cash and cash equivalents
Securities	120,501	(120,501)	—			
Notes and accounts receivable—trade	193,555	21,060	—	214,616		Trade and other receivables
Lease receivables and investment assets	16,007	(16,007)	—			
Accounts receivable—other	12,507	(12,507)	—			
Allowance for doubtful accounts	(4,568)	4,568	—			
Inventories	113,472	—	—	113,472		Inventories
Deferred tax assets	20,259	(20,259)	—			
Other	14,978	(14,978)	—			
		2,470	—	2,470		Income tax receivables
		1,386	—	1,386		Other financial assets
		13,304	—	13,304		Other current assets
Total current assets	580,769	(20,963)	—	559,806		Total current assets
Non-current assets						Non-current assets
Property, plant and equipment	180,113	—	198	180,311	A,B	Property, plant and equipment
Intangible assets	110,942	—	—	110,942		Goodwill and intangible assets
Investment securities	22,553	(21,062)	—	1,490		Investments accounted for using the equity method
Long-term loans receivable	126	28,995	395	29,517	F	Other financial assets
Allowance for doubtful accounts	(1,366)	1,366	—			
Deferred tax assets	<u>33,000</u>	16,213	22,391	<u>71,605</u>	A,B,E, F,G,H, I,J	Deferred tax assets
Long-term prepaid expenses	2,387	3,435	(1,058)	4,764	G	Other non-current assets
Other	12,735	(12,735)	—			
Total non-current assets	<u>360,491</u>	16,213	21,927	<u>398,632</u>		Total non-current assets
Total assets	<u>941,261</u>	(4,749)	21,927	<u>958,439</u>		Total assets

(Note) Amounts under Japanese GAAP include the assets, liabilities and net assets of subsidiaries included in the scope of consolidation as of April 1, 2013.

<Omitted material>

Reconciliation of Equity as of the Transition Date (April 1, 2013)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Net assets						Equity
Shareholders' equity						
Capital stock	37,519	—	—	37,519		Share capital
Capital surplus	204,140	—	—	204,140		Share premium
Retained earnings	<u>229,890</u>	—	<u>(8,087)</u>	<u>221,802</u>	A,B,E, G,H,I, J,K	Retained earnings
Treasury shares	(1,548)	—	—	(1,548)		Treasury shares
Subscription rights to shares	764	—	—	764		Subscription rights to shares
Valuation difference on available-for-sale securities	3,345	<u>(8,189)</u>	<u>7,994</u>	3,150	F,G,H,K	Other components of equity
Deferred gains or losses on hedges	2	(2)	—			
Foreign currency translation adjustment	<u>(8,191)</u>	<u>8,191</u>	—			
Minority interests	747	—	—	747		Non-controlling interests
Total net assets	<u>466,670</u>	—	(93)	<u>466,577</u>		Total equity
Total liabilities and net assets	<u>941,261</u>	(4,749)	21,927	<u>958,439</u>		Total liabilities and equity

(Note) Amounts under Japanese GAAP include the assets, liabilities and net assets of subsidiaries included in the scope of consolidation as of April 1, 2013.

<Omitted material>

## Reconciliation of Equity for the Previous Consolidated Fiscal Year (March 31, 2014)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Assets						Assets
Current assets						Current assets
Cash and deposits	95,490	92,999	—	188,489		Cash and cash equivalents
Securities	92,999	(92,999)	—			
Notes and accounts receivable—trade	220,120	26,946	—	247,067		Trade and other receivables
Lease receivables and investment assets	21,211	(21,211)	—			
Accounts receivable—other	14,636	(14,636)	—			
Allowance for doubtful accounts	(5,643)	5,643	—			
Inventories	115,275	—	(100)	115,175	A	Inventories
Deferred tax assets	18,806	(18,806)	—			
Other	16,435	(16,435)	—			
		2,727	—	2,727		Income tax receivables
		1,537	—	1,537		Other financial assets
		13,961	—	13,961		Other current assets
		594	—	594		Assets held for sale
Total current assets	589,331	(19,679)	(100)	569,552		Total current assets
Non-current assets						Non-current assets
Property, plant and equipment	173,362	—	3,693	177,056	A,B	Property, plant and equipment
Intangible assets	111,362	—	8,200	119,563	C,D,E	Goodwill and intangible assets
Investment securities	29,256	(28,769)	—	486		Investments accounted for using the equity method
Long-term loans receivable	83	37,312	755	38,151	F	Other financial assets
Allowance for doubtful accounts	(883)	883	—			
Deferred tax assets	48,040	14,534	11,772	74,348	A,B,F,G,H,I,J	Deferred tax assets
Long-term prepaid expenses	3,230	2,850	—	6,080		Other non-current assets
Other	12,277	(12,277)	—			
Total non-current assets	376,729	14,534	24,422	415,687		Total non-current assets
Total assets	966,060	(5,144)	24,322	985,239		Total assets

&lt;Omitted material&gt;

## Reconciliation of Equity for the Previous Consolidated Fiscal Year (March 31, 2014)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Net assets						Equity
Shareholders' equity						
Capital stock	37,519	—	—	37,519		Share capital
Capital surplus	204,140	—	(719)	203,421	D	Share premium
Retained earnings	<u>242,460</u>	—	<u>(3,007)</u>	<u>239,453</u>	A,B,C, E,G,H, I,J,K	Retained earnings
Treasury shares	(17,322)	—	—	(17,322)		Treasury shares
Subscription rights to shares	910	—	—	910		Subscription rights to shares
Valuation difference on available-for-sale securities	5,086	<u>6,520</u>	<u>16,492</u>	<u>28,100</u>	C,D,E, F,G,H, I,K	Other components of equity
Deferred gains or losses on hedges	(38)	38	—			
Foreign currency translation adjustment	<u>15,055</u>	<u>(15,055)</u>	—			
Remeasurements of retirement benefit plans	(8,497)	8,497	—			
Minority interests	740	—	—	740		Non-controlling interests
Total net assets	<u>480,055</u>	—	<u>12,766</u>	<u>492,822</u>		Total equity
Total liabilities and net assets	<u>966,060</u>	(5,144)	<u>24,322</u>	<u>985,239</u>		Total liabilities and equity

&lt;Omitted material&gt;

Reconciliation of Income and Comprehensive Income for the Previous Consolidated Fiscal Year

<Omitted material>

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Income before minority interests	21,939	—	6,492	28,431		Profit for the year
Other comprehensive income						Other comprehensive income
						Items that will not be reclassified to profit or loss
			(1,428)	(1,428)	G	Remeasurements of defined benefit pension plans (net of tax)
Valuation difference on available-for-sale securities	1,738	—	37	1,776	F	Net gain (loss) on revaluation of financial assets measured at fair value (net of tax)
Share of other comprehensive income of associates accounted for using equity method	2	—		2		Share of other comprehensive income of investments accounted for using the equity method (net of tax)
						Items that may be subsequently reclassified to profit or loss
Deferred gains or losses on hedges	(40)	—	228	187	F	Net gain (loss) on derivatives designated as cash flow hedges (net of tax)
Foreign currency translation adjustment	<u>23,299</u>	—	<u>(247)</u>	<u>23,051</u>	C,D,E, G,I	Exchange differences on translation of foreign operations (net of tax)
Total other comprehensive income	<u>25,000</u>	—	<u>(1,410)</u>	<u>23,590</u>		Total other comprehensive income
Comprehensive income	<u>46,939</u>	—	<u>5,081</u>	<u>52,021</u>		Total comprehensive income
Comprehensive income attributable to owners of the parent	<u>46,810</u>	—	<u>5,081</u>	<u>51,892</u>		Owners of the company
Comprehensive income attributable to minority interests	129	—	—	129		Non-controlling interests

(Note) Amounts under Japanese GAAP include the assets, liabilities and net assets of subsidiaries included in the scope of consolidation as of April 1, 2013.

<Omitted material>

(After correction)

<Omitted material>

Reconciliation of Equity as of the Transition Date (April 1, 2013)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Assets						Assets
Current assets						Current assets
Cash and deposits	94,055	120,501	—	214,556		Cash and cash equivalents
Securities	120,501	(120,501)	—			
Notes and accounts receivable—trade	193,555	21,060	—	214,616		Trade and other receivables
Lease receivables and investment assets	16,007	(16,007)	—			
Accounts receivable—other	12,507	(12,507)	—			
Allowance for doubtful accounts	(4,568)	4,568	—			
Inventories	113,472	—	—	113,472		Inventories
Deferred tax assets	20,259	(20,259)	—			
Other	14,978	(14,978)	—			
		2,470	—	2,470		Income tax receivables
		1,386	—	1,386		Other financial assets
		13,304	—	13,304		Other current assets
Total current assets	580,769	(20,963)	—	559,806		Total current assets
Non-current assets						Non-current assets
Property, plant and equipment	180,113	—	198	180,311	A,B	Property, plant and equipment
Intangible assets	110,942	—	—	110,942		Goodwill and intangible assets
Investment securities	22,553	(21,062)	—	1,490		Investments accounted for using the equity method
Long-term loans receivable	126	28,995	395	29,517	F	Other financial assets
Allowance for doubtful accounts	(1,366)	1,366	—			
Deferred tax assets	38,904	16,213	22,391	77,510	A,B,E, F,G,H, I,J	Deferred tax assets
Long-term prepaid expenses	2,387	3,435	(1,058)	4,764	G	Other non-current assets
Other	12,735	(12,735)	—			
Total non-current assets	366,395	16,213	21,927	404,536		Total non-current assets
Total assets	947,165	(4,749)	21,927	964,343		Total assets

(Note) 1. Amounts under Japanese GAAP include the assets, liabilities and net assets of subsidiaries included in the scope of consolidation as of April 1, 2013.

2. With regard to deferred tax assets (non-current assets) under Japanese GAAP, tax effects related to goodwill have been adjusted.

<Omitted material>

Reconciliation of Equity as of the Transition Date (April 1, 2013)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Net assets						Equity
Shareholders' equity						
Capital stock	37,519	—	—	37,519		Share capital
Capital surplus	204,140	—	—	204,140		Share premium
Retained earnings	<u>235,461</u>	—	<u>(7,754)</u>	<u>227,707</u>	A,B,E, G,H,I, J,K	Retained earnings
Treasury shares	(1,548)	—	—	(1,548)		Treasury shares
Subscription rights to shares	764	—	—	764		Subscription rights to shares
Valuation difference on available-for-sale securities	3,345	<u>(7,855)</u>	<u>7,660</u>	3,150	F,G,H,K	Other components of equity
Deferred gains or losses on hedges	2	(2)	—			
Foreign currency translation adjustment	<u>(7,858)</u>	<u>7,858</u>	—			
Minority interests	747	—	—	747		Non-controlling interests
Total net assets	<u>472,575</u>	—	(93)	<u>472,481</u>		Total equity
Total liabilities and net assets	<u>947,165</u>	(4,749)	21,927	<u>964,343</u>		Total liabilities and equity

(Note) 1. Amounts under Japanese GAAP include the assets, liabilities and net assets of subsidiaries included in the scope of consolidation as of April 1, 2013.

2. With regard to retained earnings and foreign currency translation adjustment under Japanese GAAP, tax effects related to goodwill have been adjusted.

<Omitted material>



## Reconciliation of Equity for the Previous Consolidated Fiscal Year (March 31, 2014)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Assets						Assets
Current assets						Current assets
Cash and deposits	95,490	92,999	—	188,489		Cash and cash equivalents
Securities	92,999	(92,999)	—			
Notes and accounts receivable—trade	220,120	26,946	—	247,067		Trade and other receivables
Lease receivables and investment assets	21,211	(21,211)	—			
Accounts receivable—other	14,636	(14,636)	—			
Allowance for doubtful accounts	(5,643)	5,643	—			
Inventories	115,275	—	(100)	115,175	A	Inventories
Deferred tax assets	18,806	(18,806)	—			
Other	16,435	(16,435)	—			
		2,727	—	2,727		Income tax receivables
		1,537	—	1,537		Other financial assets
		13,961	—	13,961		Other current assets
		594	—	594		Assets held for sale
Total current assets	589,331	(19,679)	(100)	569,552		Total current assets
Non-current assets						Non-current assets
Property, plant and equipment	173,362	—	3,693	177,056	A,B	Property, plant and equipment
Intangible assets	111,362	—	8,200	119,563	C,D,E	Goodwill and intangible assets
Investment securities	29,256	(28,769)	—	486		Investments accounted for using the equity method
Long-term loans receivable	83	37,312	755	38,151	F	Other financial assets
Allowance for doubtful accounts	(883)	883	—			
Deferred tax assets	55,021	14,534	11,252	80,809	A,B,F,G,H,I,J	Deferred tax assets
Long-term prepaid expenses	3,230	2,850	—	6,080		Other non-current assets
Other	12,277	(12,277)	—			
Total non-current assets	383,710	14,534	23,902	422,148		Total non-current assets
Total assets	973,042	(5,144)	23,802	991,700		Total assets

(Note) With regard to deferred tax assets (non-current assets) under Japanese GAAP, tax effects related to goodwill have been adjusted.

<Omitted material>

## Reconciliation of Equity for the Previous Consolidated Fiscal Year (March 31, 2014)

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Net assets						Equity
Shareholders' equity						
Capital stock	37,519	—	—	37,519		Share capital
Capital surplus	204,140	—	(719)	203,421	D	Share premium
Retained earnings	<u>248,533</u>	—	<u>(3,176)</u>	<u>245,357</u>	A,B,C, E,G,H, I,J,K	Retained earnings
Treasury shares	(17,322)	—	—	(17,322)		Treasury shares
Subscription rights to shares	910	—	—	910		Subscription rights to shares
Valuation difference on available-for-sale securities	5,086	<u>7,427</u>	<u>16,141</u>	<u>28,656</u>	C,D,E, F,G,H, I,K	Other components of equity
Deferred gains or losses on hedges	(38)	38	—			
Foreign currency translation adjustment	<u>15,963</u>	<u>(15,963)</u>	—			
Remeasurements of retirement benefit plans	(8,497)	8,497	—			
Minority interests	740	—	—	740		Non-controlling interests
Total net assets	<u>487,036</u>	—	<u>12,246</u>	<u>499,283</u>		Total equity
Total liabilities and net assets	<u>973,042</u>	(5,144)	<u>23,802</u>	<u>991,700</u>		Total liabilities and equity

(Note) With regard to retained earnings and foreign currency translation adjustment under Japanese GAAP, tax effects related to goodwill have been adjusted.

<Omitted material>

Reconciliation of Income and Comprehensive Income for the Previous Consolidated Fiscal Year

<Omitted material>

(Millions of yen)

Japanese GAAP		Reclassification	Differences in recognition and measurement	IFRS		
Accounts	Amounts			Amounts	Notes	Accounts
Income before minority interests	21,939	—	6,492	28,431		Profit for the year
Other comprehensive income						Other comprehensive income
			(1,428)	(1,428)	G	Items that will not be reclassified to profit or loss
						Remeasurements of defined benefit pension plans (net of tax)
Valuation difference on available-for-sale securities	1,738	—	37	1,776	F	Net gain (loss) on revaluation of financial assets measured at fair value (net of tax)
Share of other comprehensive income of associates accounted for using equity method	2	—		2		Share of other comprehensive income of investments accounted for using the equity method (net of tax)
						Items that may be subsequently reclassified to profit or loss
Deferred gains or losses on hedges	(40)	—	228	187	F	Net gain (loss) on derivatives designated as cash flow hedges (net of tax)
Foreign currency translation adjustment	<u>23,874</u>	—	<u>(265)</u>	<u>23,608</u>	C,D,E,G,I	Exchange differences on translation of foreign operations (net of tax)
Total other comprehensive income	<u>25,575</u>	—	<u>(1,428)</u>	<u>24,146</u>		Total other comprehensive income
Comprehensive income	<u>47,514</u>	—	<u>5,064</u>	<u>52,578</u>		Total comprehensive income
Comprehensive income attributable to owners of the parent	<u>47,384</u>	—	<u>5,064</u>	<u>52,448</u>		Owners of the company
Comprehensive income attributable to minority interests	129	—	—	129		Non-controlling interests

(Note) 1. Amounts under Japanese GAAP include the assets, liabilities and net assets of subsidiaries included in the scope of consolidation as of April 1, 2013.

2. With regard to retained earnings and foreign currency translation adjustment under Japanese GAAP, tax effects related to goodwill have been adjusted.

<Omitted material>

