

Segment Information

1. Industry Segments

(Millions of yen)

	FY 2005 (January 1 to December 31, 2005)						
	Home products	Pharmaceutical products	Chemicals	Other businesses	Total	Corporate and eliminations	Consolidated total
1. Net sales							
a) Sales to outside customers	237,241	50,315	33,898	10,343	331,798	-	331,798
b) Intersegment sales	-	-	-	-	-	[-]	-
Total	237,241	50,315	33,898	10,343	331,798	[-]	331,798
Operating expenses	228,806	46,695	32,877	10,441	318,821	6,910	325,731
Operating income	8,434	3,619	1,020	(97)	12,977	[6,910]	6,066
Reference:							
Other income (net)	147	1,150	169	-	1,467		
Segment management income	8,581	4,770	1,190	(97)	14,444		
2. Assets, depreciation, impairment loss and capital expenditures							
Assets	132,961	40,463	28,695	4,279	206,400	42,902	249,303
Depreciation and amortization	7,187	1,365	823	95	9,470	283	9,754
Capital expenditures	9,418	409	1,029	43	10,900	894	11,794

	FY 2004 (January 1 to December 31, 2004)						
	Home products	Pharmaceutical products	Chemicals	Other businesses	Total	Corporate and eliminations	Consolidated total
1. Net sales							
a) Sales to outside customers	230,398	32,162	33,108	13,844	309,514	-	309,514
b) Intersegment sales	-	-	-	-	-	[-]	-
Total	230,398	32,162	33,108	13,844	309,514	[-]	309,514
Operating expenses	219,149	29,930	31,485	13,585	294,151	9,341	303,492
Operating income	11,249	2,231	1,623	258	15,363	[9,341]	6,021
Reference:							
Other income (net)	148	1,055	139	-	1,343		
Segment management income	11,397	3,286	1,763	258	16,706		
2. Assets, depreciation, impairment loss and capital expenditures							
Assets	132,384	35,036	27,863	3,412	198,695	36,709	235,405
Depreciation and amortization	6,397	6,640	741	99	13,878	474	14,352
Impairment loss	-	-	-	56	56	4,535	4,592
Capital expenditures	8,136	13,996	722	42	22,898	367	23,266

Notes:

1. Categorization of industry segments and principal products

Industry segments are categorized in accordance with the similarity of products and markets.

- Home products: Toothpastes, toothbrushes, laundry detergents, dishwashing detergents, and fabric softeners
- Pharmaceutical products: Analgesics, eyedrop solutions, inflammation and pain-relieving first-aid products, semi-adhesive products, health tonic drinks, and insecticide
- Chemicals: Surfactants and fatty acid nitrogen compounds
- Other businesses: Spices, seasonings, salad dressings, sauces, plant construction, building maintenance, and transportation and storage

2. Unallocated operating expenses are expenses of the general affairs, accounting, and other management units of Lion Corporation.

3. Corporate assets included under "Corporate and eliminations" are primarily assets of the management units of Lion Corporation.

2. Geographical Segments

(Millions of yen)

	FY 2005 (January 1 to December 31, 2005)				
	Japan	Asia	Total	Corporate and eliminations	Consolidated total
1. Net sales					
a) Sales to outside customers	293,660	38,137	331,798	-	331,798
b) Intersegment sales	1,559	1,498	3,058	[3,058]	-
Total	295,220	39,636	334,856	[3,058]	331,798
Operating expenses	289,500	39,363	328,863	[3,132]	325,731
Operating income	5,720	272	5,992	73	6,066
Assets	187,808	19,083	206,892	42,411	249,303

Notes:

1. Countries and regions have been grouped according to geographic proximity.

2. The key countries and regions grouped as countries other than Japan are as listed below.

Asia: China, South Korea, and Thailand

* Geographical segment information is provided from this fiscal year due to the fact that the share of Asia's sales has exceeded 10% of aggregate segment sales.

3. Foreign Sales

	FY 2005 (January 1 to December 31, 2005)		
	Asia	Other regions	Total
Foreign sales (millions of yen)	41,194	3,849	45,044
Consolidated net sales (millions of yen)	-	-	331,798
Percent of foreign sales in consolidated net sales (%)	12.4	1.2	13.6

Notes:

1. Countries and regions have been grouped according to geographic proximity.
 2. The key countries and regions grouped as each segments are as listed below.
 - Asia: China, South Korea, and Thailand
 - Other regions: Europe, America and others
 3. Foreign sales include exports by Lion and its domestic consolidated subsidiaries as well as sales (other than exports to Japan) by overseas consolidated subsidiaries but exclude intercompany sales.
- * Foreign sales are provided from this fiscal year due to the fact that the share of foreign sales has exceeded 10% of consolidated net sales.