

## Segment Information

### 1. Industry Segments

(Millions of yen)

	Interim 2005 (January 1 to June 30, 2005)						
	Home products	Pharmaceutical products	Chemicals	Other businesses	Total	Corporate and eliminations	Consolidated total
1. Net sales							
a) Sales to outside customers	112,191	25,103	17,110	5,476	159,882	-	159,882
b) Intersegment sales	-	-	-	-	-	[ - ]	-
Total	112,191	25,103	17,110	5,476	159,882	[ - ]	159,882
Operating expenses	107,975	23,840	16,323	5,333	153,471	3,231	156,703
Operating income	4,216	1,263	786	143	6,410	[3,231]	3,179
Reference:							
Other income (net)	73	544	91	-	710		
Segment management income	4,290	1,808	878	143	7,121		

	Interim 2004 (January 1 to June 30, 2004)						
	Home products	Pharmaceutical products	Chemicals	Other businesses	Total	Corporate and eliminations	Consolidated total
1. Net sales							
a) Sales to outside customers	111,307	14,446	16,272	8,975	151,001	-	151,001
b) Intersegment sales	-	-	-	-	-	[ - ]	-
Total	111,307	14,446	16,272	8,975	151,001	[ - ]	151,001
Operating expenses	105,791	13,499	15,211	8,190	142,693	4,434	147,128
Operating income	5,515	947	1,060	784	8,308	[4,434]	3,873
Reference:							
Other income (net)	52	462	45	-	560		
Segment management income	5,568	1,409	1,105	784	8,868		

	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		

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.

2. Geographical Segments

	Interim 2005 (January 1 to June 30, 2005)				
	Japan	Asia	Total	Corporate and eliminations	Consolidated total
1. Net sales					
a) Sales to outside customers	141,811	18,070	159,882	-	159,882
b) Intersegment sales	43,623	1,076	44,700	[44,700]	-
Total	185,435	19,147	204,583	[44,700]	159,882
Operating expenses	182,552	18,972	201,524	[44,821]	156,703
Operating income	2,883	175	3,058	120	3,179

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 interim due to the fact that the share of Asia's sales has exceeded 10% of aggregate segment sales.

### 3. Foreign Sales

	Interim 2005 (January 1 to June 30, 2005)		
	Asia	Other regions	Total
Foreign sales (millions of yen)	18,862	1,722	20,584
Consolidated net sales (millions of yen)	-	-	159,882
Percent of foreign sales in consolidated net sales (%)	11.8	1.1	12.9

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 interim due to the fact that the share of foreign sales has exceeded 10% of consolidated net sales.