

## Segment Information

### 1. Industry Segments

(Millions of yen)

	Q3 Fiscal 2005 (January 1 to September 30, 2005)						
	Home products	Pharmaceutical products	Chemicals	Other businesses	Total	Corporate and eliminations	Consolidated total
1. Net sales							
a) Sales to outside customers	166,699	36,005	25,207	7,539	235,451	-	235,451
b) Intersegment sales	-	-	-	-	-	[ - ]	-
Total	166,699	36,005	25,207	7,539	235,451	[ - ]	235,451
Operating expenses	163,832	34,066	24,330	7,342	229,572	5,139	234,711
Operating income	2,866	1,938	876	197	5,879	[5,139]	740
Reference:							
Other income (net)	107	770	135	-	1,013		
Segment management income	2,974	2,709	1,012	197	6,893		

	Q3 Fiscal 2004 (January 1 to September 30, 2004)						
	Home products	Pharmaceutical products	Chemicals	Other businesses	Total	Corporate and eliminations	Consolidated total
1. Net sales							
a) Sales to outside customers	163,808	21,665	24,276	9,998	219,748	-	219,748
b) Intersegment sales	-	-	-	-	-	[ - ]	-
Total	163,808	21,665	24,276	9,998	219,748	[ - ]	219,748
Operating expenses	156,369	20,696	22,775	9,768	209,610	6,570	216,181
Operating income	7,438	968	1,501	229	10,137	[6,570]	3,566
Reference:							
Other income (net)	99	646	89	-	835		
Segment management income	7,537	1,615	1,591	229	10,972		

	Fiscal 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, and semi-adhesive products, health tonic drinks, and insecticides
- 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

(Millions of yen)

	Q3 Fiscal 2005 (January 1 to September 30, 2005)				
	Japan	Asia	Total	Corporate and eliminations	Consolidated total
1. Net sales					
a) Sales to outside customers	207,313	28,137	235,451	-	235,451
b) Intersegment sales	64,451	1,361	65,812	[65,812]	-
Total	271,765	29,498	301,264	[65,812]	235,451
Operating expenses	271,488	29,172	300,660	[65,948]	234,711
Operating income	277	326	604	135	740

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 has been disclosed from the first quarter of fiscal 2005 owing to the increased importance of sales in Asia as a percentage of total sales.

### 3. Foreign Sales

	Q3 Fiscal 2005 (January 1 to September 30, 2005)		
	Asia	Other regions	Total
Foreign sales (millions of yen)	30,088	2,902	32,991
Consolidated net sales (millions of yen)	-	-	235,451
Percent of foreign sales in consolidated net sales (%)	12.8	1.2	14.0

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 the first quarter of fiscal 2005 due to the fact that the share of foreign sales has exceeded 10% of consolidated net sales.