

# Consolidated Financial Results for the Nine Months of the Fiscal Year Ending March 31, 2017 <under Japanese GAAP>



February 2, 2017

Company Name: Olympus Corporation  
Code Number: 7733  
(URL: <http://www.olympus.co.jp/>)  
Stock Exchange Listing: First Section of Tokyo Stock Exchange  
Representative: Hiroyuki Sasa, Representative Director, President  
Contact: Masahide Aramoto, General Manager, Accounting Department  
Phone: 03-3340-2111

Scheduled date to submit the Quarterly Securities Report: February 2, 2017  
Scheduled date to commence dividend payments: –  
Presentation of supplementary material on quarterly financial results: Yes  
Holding of quarterly financial results presentation meeting: Yes (for analysts and institutional investors)

(Figures are rounded off to the nearest million yen)

## 1. Consolidated Financial Results for the Nine Months of the Fiscal Year Ending March 31, 2017 (From April 1, 2016 to December 31, 2016)

(1) Consolidated Results of Operations (cumulative) (% indicate changes from the same period of the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of the parent	
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%
Nine months ended December 31, 2016	533,506	(10.0)	54,740	(25.7)	44,459	(31.3)	41,145	(4.0)
December 31, 2015	592,541	7.7	73,673	18.7	64,715	34.3	42,851	34.2

Note: Comprehensive income: Nine months ended December 31, 2016: ¥43,158 million [(5.0)%]  
Nine months ended December 31, 2015: ¥45,427 million [(47.7)%]

	Net income per share	Fully diluted net income per share
	(¥)	(¥)
Nine months ended December 31, 2016	120.22	120.17
December 31, 2015	125.21	125.17

## (2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio
	(¥ million)	(¥ million)	%
As of December 31, 2016	997,979	421,632	42.1
March 31, 2016	1,000,614	384,283	38.2

Note: Equity as of December 31, 2016: ¥419,948 million March 31, 2016: ¥382,359 million

## 2. Dividends

	Annual dividends				
	First quarter	Second quarter	Third quarter	Year-end	Total
	(¥)	(¥)	(¥)	(¥)	(¥)
Fiscal year ended March 31, 2016	–	0.00	–	17.00	17.00
Fiscal year ending March 31, 2017	–	0.00	–		
Fiscal year ending March 31, 2017 (Forecast)				28.00	28.00

Note: Revisions of the forecast most recently announced: No

### 3. Forecast of Consolidated Financial Results for the Fiscal Year Ending March 31, 2017 (From April 1, 2016 to March 31, 2017)

(% indicate changes from the same period of the previous fiscal year)

	Net sales		Operating income		Ordinary income		Net income attributable to owners of the parent		Net income per share
	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥ million)	%	(¥)
Full year	743,000	(7.7)	76,000	(27.2)	63,000	(30.7)	60,000	(4.1)	175.32

Note: Revisions of the forecast most recently announced: Yes

#### \* Notes

- (1) Changes in significant subsidiaries during the nine months under review (changes in specified subsidiaries resulting in the changes in scope of consolidation): No

Note: For details, please refer to the section of “(1) Changes in Significant Subsidiaries during the Nine Months under Review” of “2. Matters Regarding Summary Information (Notes)” on page 5 of the attached material.

- (2) Application of special accounting for preparing quarterly consolidated financial statements: Yes

Note: For details, please refer to the section of “(2) Application of Special Accounting for Preparing Quarterly Consolidated Financial Statements” of “2. Matters Regarding Summary Information (Notes)” on page 5 of the attached material.

- (3) Changes in accounting policies, changes in accounting estimates, and restatement of prior period financial statements after error corrections

- 1) Changes in accounting policies due to revisions to accounting standards, and other regulations: No
- 2) Changes in accounting policies due to other reasons: No
- 3) Changes in accounting estimates: No
- 4) Restatement of prior period financial statements after error corrections: No

Note: For details, please refer to the section of “(3) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatement of Prior Period Financial Statements after Error Corrections” of “2. Matters Regarding Summary Information (Notes)” on page 5 of the attached material.

- (4) Total number of issued shares (common stock)

- 1) Total number of issued shares at the end of the period (including treasury stock)

As of December 31, 2016	342,671,508 shares
As of March 31, 2016	342,671,508 shares

- 2) Total number of treasury shares at the end of the period

As of December 31, 2016	434,724 shares
As of March 31, 2016	436,607 shares

- 3) Average number of shares during the period (cumulative from the beginning of the fiscal year)

Nine months ended December 31, 2016	342,236,086 shares
Nine months ended December 31, 2015	342,236,322 shares

#### \* Indication regarding execution of quarterly review procedures

This quarterly financial results report is not subject to the quarterly review procedures in accordance with the Financial Instruments and Exchange Act. At the time of disclosure of this quarterly financial results report, the quarterly review procedures to the quarterly consolidated financial statements are in progress.

#### \* Proper use of the forecast of financial results, and other special matters

The forward-looking statements, including forecast of financial results, contained in these materials are based on information currently available to the Company and on certain assumptions deemed to be reasonable. Actual business and other results may differ substantially due to various factors. Please refer to the section of “Explanation of Forecast of Consolidated Financial Results and Other Forward-looking Statements” on page 4 of the attached material to the quarterly financial results report for the suppositions that form the assumptions for the forecast and cautions concerning the use thereof.

# Attached Material

## Contents

- 1. Qualitative Information Regarding Settlement of Accounts for the Nine Months..... 2
  - (1) Explanation of Results of Operations..... 2
  - (2) Explanation of Financial Position ..... 4
  - (3) Explanation of Forecast of Consolidated Financial Results and Other Forward-looking Statements..... 4
- 2. Matters Regarding Summary Information (Notes)..... 5
  - (1) Changes in Significant Subsidiaries during the Nine Months under Review..... 5
  - (2) Application of Special Accounting for Preparing Quarterly Consolidated Financial Statements..... 5
  - (3) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatement of Prior Period Financial Statements after Error Corrections ..... 5
- 3. Important Event Regarding Premise of Going Concern..... 5
- 4. Quarterly Consolidated Financial Statements ..... 6
  - (1) Quarterly Consolidated Balance Sheets ..... 6
  - (2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income..... 8
    - Quarterly Consolidated Statements of Income (cumulative)..... 8
    - Quarterly Consolidated Statements of Comprehensive Income (cumulative)..... 9
  - (3) Notes to Quarterly Consolidated Financial Statements ..... 10
    - (Notes on Premise of Going Concern) ..... 10
    - (Notes on Significant Changes in the Amount of Shareholders' Equity)..... 10
    - (Segment Information, etc.)..... 10

## 1. Qualitative Information Regarding Settlement of Accounts for the Nine Months

### (1) Explanation of Results of Operations

#### Overall

(Millions of yen)				
	Nine months ended December 31, 2015	Nine months ended December 31, 2016	Increase (Decrease)	Increase (Decrease) Ratio
Net sales	592,541	533,506	(59,035)	(10.0)%
Operating income	73,673	54,740	(18,933)	(25.7)%
Ordinary income	64,715	44,459	(20,256)	(31.3)%
Net income attributable to owners of the parent	42,851	41,145	(1,706)	(4.0)%
Exchange rate (Yen/U.S. dollar)	121.70	106.63	(15.07)	–
Exchange rate (Yen/Euro)	134.36	118.02	(16.34)	–

In the global economy during the nine months ended December 31, 2016, improvements in personal consumption and the employment situation in the U.S. led to a continuation of the economic recovery, and the trend in both Europe and China is one of moderate improvement. However, due to factors such as the change of government in the U.S. and the decision of the United Kingdom to leave the EU, the outlook remains uncertain. In the Japanese economy, due mainly to the depreciation of the yen that has taken place since the presidential election in the U.S., corporate earnings have recovered and there has been a continuation of the trend of moderate improvement.

Faced with this business environment, the Olympus Group's overall net sales decreased over the nine months ended December 31, 2016 to ¥533,506 million (down 10.0% year on year), due to appreciation of the yen and other factors that caused revenue to decline year on year in each of the three main businesses of Medical, Scientific Solutions and Imaging. Operating income was ¥54,740 million (down 25.7% year on year), due mainly to the decline in sales. Ordinary income was ¥44,459 million (down 31.3% year on year), due mainly to the decline in operating income. In addition, although extraordinary income of ¥4,190 million was posted, including gains on sales of investments in subsidiaries and affiliates, loss related to securities litigation and other extraordinary losses totaling ¥7,693 million were also recorded, so that net income attributable to owners of the parent came in at ¥41,145 million (down 4.0% year-on-year).

Regarding foreign exchange, the yen appreciated against both the U.S. dollar and the euro compared to the same period of the previous fiscal year. The average exchange rate during the period was ¥106.63 against the U.S. dollar (¥121.70 in the same period of the previous fiscal year) and ¥118.02 against the euro (¥134.36 in the same period of the previous fiscal year), which caused net sales and operating income to drop by ¥66,200 million and ¥24,600 million, respectively, year on year.

#### Medical Business

(Millions of yen)				
	Nine months ended December 31, 2015	Nine months ended December 31, 2016	Increase (Decrease)	Increase (Decrease) Ratio
Net sales	445,224	410,279	(34,945)	(7.8)%
Operating income	98,631	82,787	(15,844)	(16.1)%

Net sales in the Medical Business for the nine months ended December 31, 2016 amounted to ¥410,279 million (down 7.8% year on year), while operating income amounted to ¥82,787 million (down 16.1% year on year).

Net sales in the Medical Business fell as a result of the stronger yen, but on a local currency basis that excludes the impact of the foreign exchange rate, they grew by 4% year on year. In gastrointestinal endoscope field, both sales of the endoscopy platform systems “EVIS EXERA III” and “EVIS LUCERA ELITE,” which are our mainstay products, were strong. In the surgical field, sales of the “VISERA ELITE” integrated endoscopic video system, which supports endoscopic surgery, and the 3D laparoscopy system were strong, while the sales of “THUNDERBEAT” integrated energy device with both advanced bipolar and ultrasonic energy continued to grow. In the therapeutic devices field, sales of “VisiGlide 2” disposable guidewire for use in endoscopic diagnosis and treatment of biliary and pancreatic ducts and others were strong.

Operating income in the Medical Business declined as a result of the stronger yen, but excluding the impact of the foreign exchange rate, it rose by 6% year on year, due to strong results in all fields.

### Scientific Solutions Business

(Millions of yen)				
	Nine months ended December 31, 2015	Nine months ended December 31, 2016	Increase (Decrease)	Increase (Decrease) Ratio
Net sales	73,519	63,280	(10,239)	(13.9)%
Operating income	5,569	1,274	(4,295)	(77.1)%

Net sales in the Scientific Solutions Business for the nine months ended December 31, 2016 amounted to ¥63,280 million (down 13.9% year on year), while operating income amounted to ¥1,274 million (down 77.1% year on year).

While sales of products for hospitals and life science research declined in Europe due to the impact of budget cuts and delays in budget execution, sales were strong in Japan, the U.S. and Asia. Also, although sales of non-destructive testing equipment grew in Japan and Europe, growth of sales was slow in the U.S. due to the impact of sluggish investment into the development of resources following lower crude oil prices. Consequently, there was a decline in net sales for the Scientific Solutions Business overall.

Although the Company controlled expenses, operating income in the Scientific Solutions Business declined due to the stronger yen and the fall in sales.

### Imaging Business

(Millions of yen)				
	Nine months ended December 31, 2015	Nine months ended December 31, 2016	Increase (Decrease)	Increase (Decrease) Ratio
Net sales	61,993	48,802	(13,191)	(21.3)%
Operating income	99	747	648	654.5%

Net sales in the Imaging Business for the nine months ended December 31, 2016 amounted to ¥48,802 million (down 21.3% year on year), while operating income amounted to ¥747 million (up 654.5% year on year).

Ongoing moves to shrink the Imaging Business to a scale more appropriate for the shrinking market and the impact of the Kumamoto earthquake of April 2016, which caused delays in the supply of some products, resulted in lower sales for the Imaging Business.

In the Imaging Business, operating income rose due to progress in pushing down expenses and due to the effects of introducing new products, including the flagship mirrorless camera “OLYMPUS OM-D E-M1 Mark II.”

### Others

(Millions of yen)				
	Nine months ended December 31, 2015	Nine months ended December 31, 2016	Increase (Decrease)	Increase (Decrease) Ratio
Net sales	11,805	11,145	(660)	(5.6)%
Operating loss	(4,832)	(2,921)	1,911	–

Net sales in other businesses for the nine months ended December 31 amounted to ¥11,145 million (down 5.6% year on year) and operating loss was ¥2,921 million (compared with an operating loss of ¥4,832 million in the same period of the previous fiscal year).

As we pushed ahead with the reorganization of our non-core business domains, such as by transferring shares in Nippon Outsourcing Corporation, a subsidiary of the Company, on October 31, 2016, net sales for other businesses declined. Also, operating loss for other businesses decreased, reflecting a reduction of expenses.

## (2) Explanation of Financial Position

As of the end of the third quarter under review, total assets decreased ¥2,635 million compared to the end of the previous fiscal year to ¥997,979 million.

This was primarily as a result of an increase in property, plant and equipment of ¥6,865 million, and a decrease in notes and accounts receivable of ¥18,456 million.

Total liabilities decreased ¥39,984 million compared to the end of the previous fiscal year to ¥576,347 million due mainly to an increase in short-term borrowings of ¥28,881 million and decreases in long-term borrowings, less current maturities of ¥33,052 million and current maturities of bonds of ¥10,000 million.

Net assets increased ¥37,349 million compared to the end of the previous fiscal year to ¥421,632 million, primarily due to an increase in retained earnings mainly reflecting ¥41,145 million in net income attributable to owners of the parent.

As a result of the foregoing, equity ratio increased from 38.2% as of the end of the previous fiscal year to 42.1%.

## (3) Explanation of Forecast of Consolidated Financial Results and Other Forward-looking Statements

Regarding the forecast of consolidated financial results for the fiscal year ending March 31, 2017, the forecast figures announced on November 2, 2016 in the “Consolidated Financial Results for the Six Months of the Fiscal Year Ending March 31, 2017” have been revised.

With regard to foreign exchange, because the yen appreciated more than expected, each of the income items from operating income down is now expected to exceed previously forecast figures. The average exchange rates for the fourth quarter of the fiscal year ending March 31, 2017, which are a precondition for the forecast, are expected to be ¥115 against the U.S. dollar and ¥120 against the euro.

(Millions of yen)

	Net sales	Operating income	Ordinary income	Net income attributable to owners of the parent	Net income per share
Previous Forecast (A)	743,000	72,000	60,000	57,000	¥166.55
Revised Forecast (B)	743,000	76,000	63,000	60,000	¥175.32
Increase (Decrease) (B-A)	–	4,000	3,000	3,000	–
Increase (Decrease) ratio (%)	–	5.6	5.0	5.3	–

## **2. Matters Regarding Summary Information (Notes)**

### **(1) Changes in Significant Subsidiaries during the Nine Months under Review**

#### **(Significant Changes in Scope of Consolidation)**

All the shares held in Nippon Outsourcing Corporation, which was a subsidiary of the Company, have been sold, leading to said company being excluded from the scope of consolidation from the third quarter ended December 31, 2016 onward. This does not correspond to changes in specified subsidiaries.

#### **(Significant Changes in Scope of the Equity Method)**

All the shares held in Adachi Co., Ltd., which was an affiliated company accounted for under the equity method, have been sold, leading to said company being excluded from the scope of the equity method from the first quarter ended June 30, 2016 onward. This does not correspond to changes in specified subsidiaries.

### **(2) Application of Special Accounting for Preparing Quarterly Consolidated Financial Statements**

Taxes are calculated first by reasonably estimating the effective tax rates after applying tax effect accounting against income before provision for income taxes for the fiscal year including the third quarter under review, and next by multiplying the quarterly income before provision for income taxes by such estimated effective tax rates.

### **(3) Changes in Accounting Policies, Changes in Accounting Estimates, and Restatement of Prior Period Financial Statements after Error Corrections**

#### **(Additional Information)**

#### **(Application of ASBJ Guidance on Recoverability of Deferred Tax Assets)**

Effective from the first quarter ended June 30, 2016, the Company has applied the “Guidance on Recoverability of Deferred Tax Assets” (ASBJ Guidance No. 26, March 28, 2016).

## **3. Important Event Regarding Premise of Going Concern**

No items to report

**4. Quarterly Consolidated Financial Statements****(1) Quarterly Consolidated Balance Sheets**

(Millions of yen)

	As of March 31, 2016	As of December 31, 2016
<b>ASSETS</b>		
Current assets		
Cash and time deposits	166,554	166,961
Notes and accounts receivable	140,666	122,210
Merchandise and finished goods	54,245	57,886
Work in process	21,993	23,902
Raw materials and supplies	35,320	47,726
Other current assets	108,504	110,090
Allowance for doubtful accounts	(6,590)	(6,298)
Total current assets	520,692	522,477
Fixed assets		
Property, plant and equipment		
Buildings and structures, net	56,480	66,239
Machinery and equipment, net	12,283	13,463
Tools, furniture and fixtures, net	55,088	57,756
Land	22,832	22,683
Lease assets, net	9,582	9,434
Construction in progress	9,799	3,354
Net property, plant and equipment	166,064	172,929
Intangible assets		
Goodwill	97,190	92,276
Others	53,607	48,395
Total intangible assets	150,797	140,671
Investments and other assets		
Investment securities	71,141	72,463
Other assets	100,974	98,948
Allowance for doubtful accounts	(9,054)	(9,509)
Total investments and other assets	163,061	161,902
Total fixed assets	479,922	475,502
Total assets	1,000,614	997,979



(Millions of yen)

	As of March 31, 2016	As of December 31, 2016
<b>LIABILITIES</b>		
Current liabilities		
Notes and accounts payable	40,597	40,149
Current maturities of bonds	30,000	20,000
Short-term borrowings	26,656	55,537
Income taxes payable	9,120	5,676
Provision for product warranties	6,314	6,406
Provision for points	207	160
Provision for loss on business liquidation	298	217
Provision for loss on litigation	567	–
Other current liabilities	152,866	137,444
Total current liabilities	266,625	265,589
Non-current liabilities		
Long-term bonds, less current maturities	25,000	25,000
Long-term borrowings, less current maturities	239,482	206,430
Net defined benefit liability	38,645	38,514
Other reserves	38	19
Other non-current liabilities	46,541	40,795
Total non-current liabilities	349,706	310,758
Total liabilities	616,331	576,347
<b>NET ASSETS</b>		
Shareholders' equity		
Common stock	124,520	124,520
Capital surplus	90,940	91,236
Retained earnings	172,989	208,316
Treasury stock, at cost	(1,122)	(1,119)
Total shareholders' equity	387,327	422,953
Accumulated other comprehensive income		
Net unrealized holding gains (losses) on available-for-sale securities, net of taxes	24,947	28,295
Net unrealized gains (losses) on hedging derivatives, net of taxes	(7)	(0)
Foreign currency translation adjustments	(8,686)	(9,799)
Remeasurements of defined benefit plans	(21,222)	(21,501)
Total accumulated other comprehensive income	(4,968)	(3,005)
Subscription rights to shares	428	559
Non-controlling interests	1,496	1,125
Total net assets	384,283	421,632
Total liabilities and net assets	1,000,614	997,979

## (2) Quarterly Consolidated Statements of Income and Quarterly Consolidated Statements of Comprehensive Income

## Quarterly Consolidated Statements of Income (cumulative)

(Millions of yen)

	Nine months ended December 31, 2015	Nine months ended December 31, 2016
Net sales	592,541	533,506
Costs of sales	198,738	179,729
Gross profit	393,803	353,777
Selling, general and administrative expenses	320,130	299,037
Operating income	73,673	54,740
Non-operating income		
Interest income	721	432
Dividends income	1,204	1,147
Others	2,461	1,508
Total non-operating income	4,386	3,087
Non-operating expenses		
Interest expense	5,762	5,707
Foreign currency exchange loss	2,943	1,517
Others	4,639	6,144
Total non-operating expenses	13,344	13,368
Ordinary income	64,715	44,459
Extraordinary income		
Gain on sales of investment securities	2,207	312
Gain on sales of investments in subsidiaries and affiliates	–	3,844
Legal settlement compensation	–	34
Total extraordinary income	2,207	4,190
Extraordinary losses		
Impairment loss on fixed assets	–	230
Loss on sales of investments in subsidiaries and affiliates	–	760
Business restructuring expenses	790	–
Loss related to securities litigation	1,442	6,703
Loss related to the U.S. Anti-kickback Statute	18,367	–
Total extraordinary losses	20,599	7,693
Income before provision for income taxes	46,323	40,956
Income taxes	(116)	(1,920)
Income taxes for prior periods	3,537	1,672
Net income	42,902	41,204
Net income attributable to non-controlling interests	51	59
Net income attributable to owners of the parent	42,851	41,145

## Quarterly Consolidated Statements of Comprehensive Income (cumulative)

(Millions of yen)

	Nine months ended December 31, 2015	Nine months ended December 31, 2016
Net income	42,902	41,204
Other comprehensive income		
Net unrealized holding gains (losses) on available-for-sale securities, net of taxes	2,875	3,348
Net unrealized gains (losses) on hedging derivatives, net of taxes	8	7
Foreign currency translation adjustments	(2,045)	(1,122)
Remeasurements of defined benefit plans, net of taxes	1,689	(279)
Share of other comprehensive income of associates accounted for using equity method	(2)	0
Total other comprehensive income	2,525	1,954
Comprehensive income	45,427	43,158
(Comprehensive income attributable to)		
Comprehensive income attributable to owners of the parent	45,397	43,108
Comprehensive income attributable to non-controlling interests	30	50

## (3) Notes to Quarterly Consolidated Financial Statements

(Notes on Premise of Going Concern)

No items to report

(Notes on Significant Changes in the Amount of Shareholders' Equity)

No items to report

(Segment Information, etc.)

[Segment Information]

I. Nine months of the fiscal year ended March 31, 2016 (from April 1, 2015 to December 31, 2015)

## 1. Information regarding net sales and income/loss by reportable segment

(Millions of yen)

	Reportable Segment					Adjustment (Note 1)	Amount on quarterly consolidated statements of income (Note 2)
	Medical	Scientific Solutions	Imaging	Others	Total		
Sales							
Sales to outside customers	445,224	73,519	61,993	11,805	592,541	–	592,541
Internal sales or transfer among segments	0	38	10	279	327	(327)	–
Total	445,224	73,557	62,003	12,084	592,868	(327)	592,541
Segment income (loss)	98,631	5,569	99	(4,832)	99,467	(25,794)	73,673

Notes:

- The deduction of ¥25,794 million listed as an adjustment to segment income (loss) includes corporate expenses of ¥25,794 million not allocated to any reportable segment. These corporate expenses mostly consisted of expenses related to the Corporate Group (management departments such as the Administrative Department) and R&D Group of the parent company.
- Segment income (loss) is adjusted to agree with operating income on quarterly consolidated statements of income.

## 2. Information regarding impairment loss on fixed assets, goodwill and negative goodwill, etc. by reportable segment

(Significant impairment loss on fixed assets)

No items to report

(Significant changes in the amount of goodwill)

No items to report

(Significant gain on negative goodwill)

No items to report

## II. Nine months of the fiscal year ending March 31, 2017 (from April 1, 2016 to December 31, 2016)

## 1. Information regarding net sales and income/loss by reportable segment

(Millions of yen)

	Reportable Segment					Adjustment (Note 1)	Amount on quarterly consolidated statements of income (Note 2)
	Medical	Scientific Solutions	Imaging	Others	Total		
Sales							
Sales to outside customers	410,279	63,280	48,802	11,145	533,506	–	533,506
Internal sales or transfer among segments	–	37	3	583	623	(623)	–
Total	410,279	63,317	48,805	11,728	534,129	(623)	533,506
Segment income (loss)	82,787	1,274	747	(2,921)	81,887	(27,147)	54,740

## Notes:

1. The deduction of ¥27,147 million listed as an adjustment to segment income (loss) includes corporate expenses of ¥27,147 million not allocated to any reportable segment. These corporate expenses mostly consisted of expenses related to the Corporate Group (management departments such as the Administrative Department) and R&D Group of the parent company.
2. Segment income (loss) is adjusted to agree with operating income on quarterly consolidated statements of income.

## 2. Information regarding impairment loss on fixed assets, goodwill and negative goodwill, etc. by reportable segment

(Significant impairment loss on fixed assets)

No items to report

(Significant changes in the amount of goodwill)

No items to report

(Significant gain on negative goodwill)

No items to report