



**Consolidated Financial Summary (Japanese Accounting Standards)
(For the fiscal year ended March 31, 2017)**

April 27, 2017

Listed company: Shin-Etsu Polymer Co., Ltd.

Listing Code: No. 7970 (URL <http://www.shinpoly.co.jp/>)
 Listing Stock Exchange: Tokyo
 Representative: Yoshiaki Ono, Representative Director, President
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Scheduled date of annual shareholders' meeting: June 27, 2017
 Scheduled date of dividend payout: June 28, 2017
 Scheduled date to submit the Securities Report (*Yukashoken Hokokusho*): June 27, 2017
 Supplementary documents for quarterly results: Yes
 Quarterly results briefing: Yes (for analysts)
 (Amounts under a million yen are truncated.)

1. Consolidated Financial Highlights (April 1, 2016 to March 31, 2017)

(1) Consolidated Financial Results (The percentages indicate the rates of increase or decrease compared with the preceding fiscal year.)

	Net sales		Operating profit		Ordinary profit		Profit attributable to owners of parent	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 2017	73,979	(1.4)	5,511	34.4	5,934	30.9	4,230	34.2
March 2016	75,039	4.6	4,101	83.8	4,532	58.2	3,151	77.3

(Note) Comprehensive income (loss): March 2017: ¥2,361 million (940.6%); March 2016: ¥226 million (-95.0%)

	Basic earnings per share	Diluted earnings per share	Return on equity	Ordinary profit to total assets	Operating profit to net sales
	Yen	Yen	%	%	%
March 2017	51.60	51.51	5.9	6.3	7.5
March 2016	38.55	38.44	4.4	4.9	5.5

(Reference) Equity in income of affiliates accounted for by the equity method: March 2017: ¥— million; March 2016: ¥— million

(2) Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
March 2017	96,061	72,890	75.8	887.09
March 2016	92,845	71,253	76.7	870.12

(Reference) Equity capital: March 2017: ¥72,839 million; March 2016: ¥71,237 million

(3) Consolidated Cash Flows

	Cash flows from operating activities	Cash flows from investing activities	Cash flows from financing activities	Cash and cash equivalents at the end of the term
	Million yen	Million yen	Million yen	Million yen
March 2017	7,278	(1,843)	(789)	38,981
March 2016	7,682	(4,768)	(1,179)	35,377

2. Dividends

	Dividend per share					Total dividends paid (annual)	Payout ratio (consolidated)	Dividends to net assets (consolidated)
	1st quarter	2nd quarter	3rd quarter	Year-end	Annual			
	Yen	Yen	Yen	Yen	Yen	Million yen	%	%
March 2016	—	4.50	—	4.50	9.00	736	23.3	1.0
March 2017	—	6.00	—	6.00	12.00	984	23.3	1.4
March 2018 (forecast)	—	—	—	—	—	—	—	—

(Note) Dividends for the fiscal year ending March 31, 2018 are not yet decided. The dividends will be disclosed as soon as the Company's performance for the fiscal year ending March 31, 2018 can be estimated.

3. Consolidated Financial Forecasts for the Fiscal Year Ending March 31, 2018 (April 1, 2017 to March 31, 2018)

Consolidated financial forecasts for the fiscal year ending March 31, 2018 are not announced, as it is difficult to reasonably estimate consolidated financial results at this point. Going forward, the consolidated performance forecast will be disclosed promptly when such data becomes available.

* Notes

(1) Any change in important subsidiaries during the year

(any changes in specific subsidiaries accompanied by a change in the scope of consolidating): None
 Newly added: None (Company name:) Eliminated: None (Company name:)

(2) Any changes in accounting policies and changes or restatement of accounting estimates

1. Changes in accounting policies associated with the revision of accounting standards, etc.: Yes
2. Changes in accounting policies other than the above: None
3. Changes in accounting estimates: None
4. Restatement: None

(3) Number of shares issued (common stock)

1. Number of shares issued as of the term end (including treasury shares):	March 2017	82,623,376 shares
	March 2016	82,623,376 shares
2. Number of treasury shares as of the term end:	March 2017	513,092 shares
	March 2016	752,082 shares
3. Average number of shares during the term:	March 2017	81,989,544 shares
	March 2016	81,760,006 shares

Reference: Non-Consolidated Financial Summary

1. Non-Consolidated Financial Highlights (April 1, 2016 to March 31, 2017)

(1) Non-Consolidated Financial Results (The percentages indicate the rates of increase or decrease compared with the preceding fiscal year.)

	Net sales		Operating profit		Ordinary profit		Profit	
	Million yen	%	Million yen	%	Million yen	%	Million yen	%
March 2017	46,454	2.7	1,656	110.0	2,912	88.7	2,150	57.7
March 2016	45,251	(1.8)	788	-	1,543	(12.5)	1,363	14.8

	Basic earnings per share	Diluted earnings per share
	Yen	Yen
March 2017	26.23	26.18
March 2016	16.68	16.63

(2) Non-Consolidated Financial Position

	Total assets	Net assets	Equity ratio	Net assets per share
	Million yen	Million yen	%	Yen
March 2017	59,640	43,026	72.1	523.39
March 2016	56,727	41,472	73.1	506.36

(Reference) Equity capital: March 2017: ¥42,975 million; March 2016: ¥41,456 million

This financial summary is not subject to the audit procedures

Statement regarding the proper use of financial forecasts and other special remarks

The Company plans to hold a results briefing for analysts on May 10, 2017 (Wednesday). Documents to be distributed at the results briefing will be posted on the Company's website immediately after the briefing was held.

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1. Outline of Consolidated Performance Results, etc.

(1) Outline of consolidated performance results for the fiscal year under review

During the consolidated fiscal year under review, the global economy gradually recovered and gathered strength. Despite temporary confusion in the financial markets in Europe, business confidence remained strong in the United States, primarily due to solid consumer spending. In Asia, the economies of ASEAN nations picked up, while the Chinese economy continued to decline.

The Japanese economy was on track toward a moderate recovery, thanks to solid employment and income and improvements in corporate earnings led by export-related companies, following the strengthening of the yen against the dollar from the latter half of the consolidated fiscal year under review.

Looking at the Group's business environment, although affected by the stronger yen, stable production was maintained on a global basis in the automotive sector, and semiconductor-related demand remained high.

In this operating environment, the Group continued its sales activities with a focus on increasing sales of growth products in Japan and abroad. It also made aggressive capital investments to achieve goals such as production capacity enhancement, including building extensions at its production bases, and improvements in productivity and quality. Together with the Sales Unit, the Development Unit and the Production Unit, which the Company reorganized and established at the beginning of the period, functions and responsibilities were clearly defined and business operation was fully enforced by forming the three pillars of the Company's efforts to respond promptly to changes in the business environment.

As a result, consolidated net sales during the fiscal year under review decreased 1.4% year on year, to ¥73,979 million, operating profit rose 34.4% year on year, to ¥5,511 million, ordinary profit grew 30.9% year on year, to ¥5,934 million, and profit attributable to owners of parent was up 34.2% year on year, to ¥4,230 million.

Consolidated results by segment are as follows.

1) Electronic Devices segment

In the Electronic Devices segment, although shipments of automotive input devices were strong, overall sales and income fell from a year ago, mainly due to the effects of the strong yen.

In input devices, shipments of automotive key switches and capacitive touch switches remained steady following an increase in the number of automobiles installing the switches, in addition to an increase in the number of car-mounted electronic switches used in automobiles. Meanwhile, shipments of slim notebook personal computer touchpads decreased significantly, reflecting the stagnant personal computer market. As for display-related devices, the recovery in shipments of LCD connectors was weak and shipments of view control films (VC-Films) for ATMs were also stagnant. In component-related products, shipments of electronic-part testing connectors were weak, due largely to production adjustments of high-end smartphones.

As a result, segment sales amounted to ¥18,644 million, down 6.5% year on year, and segment operating profit was ¥1,182 million, down 6.8% year on year.

2) Precision Molding Products segment

In the Precision Molding Products segment, overall sales surpassed those of the previous fiscal year and profit rose significantly thanks to strong shipments of semiconductor-related containers.

Shipments of semiconductor-related containers, the mainstay products for 300 mm wafers, remained strong throughout the fiscal year on the back of the robust demand in the semiconductor industry. Components for office automation equipment were sluggish, as shipments of development rollers for key users decreased due to the impact of the stronger yen and the weak laser printer market. Demand for carrier tape-related products for automobile-mounted electronic devices was solid, while sales of products for minute components stagnated. In silicone rubber molded products, shipments of mainstay items such as products for medical equipment and building materials remained stable.

As a result, segment sales stood at ¥31,074 million (up 2.3% year on year), and operating profit was ¥4,504 million (up 24.7% year on year).

3) Housing & Living Materials segment

In the Housing & Living Materials segment, although the Group worked on reorganizing unprofitable business, overall sales were lower than the previous fiscal year and profit improvement stalled, reflecting weak demand for PVC-related products and the price competition in the Japanese market.

With regard to shipments of packing materials such as wrapping films, demand for products for supermarkets and the food service industry was weak, and sales were on a par with the year-ago level. Shipments of PVC pipes and related products were sluggish due to the slowdown in the number of housing starts hampering the expansion of the Group's share in this market. Demand for plastic compounds for automobiles and robot cables recovered gradually. Demand for exterior materials was weak with respect to corrugated sheets, and sealant and sales declined due to withdrawal from the resin siding business.

As a result, segment sales stood at ¥17,269 million (down 5.1% year on year) and operating loss was ¥116 million, compared with operating loss of ¥39 million for the previous fiscal year.

4) Others segment

Overall sales in the Others segment increased year on year, reflecting a stable flow of orders received for new construction and the renovation of commercial facilities, particularly in Tokyo and neighboring areas.

The Others segment includes the development of new businesses.

As a result, segment sales amounted to ¥6,991 million (up 7.2% year on year) and operating loss was ¥58 million, compared with operating loss of ¥740 million for the previous fiscal year.

(2) Outline of financial position for the consolidated fiscal year under review

Total assets at the end of the consolidated fiscal year under review increased ¥3,215 million from the end of the previous fiscal year, to ¥96,061 million. This result was mainly attributable to increases of ¥1,510 million in cash and deposits, ¥1,865 million in notes and accounts receivable-trade and ¥556 million in buildings and structures (net), despite decreases of ¥453 million in construction in progress and ¥352 million in work in process.

Liabilities at the end of the consolidated fiscal year under review increased ¥1,578 million from the end of the previous fiscal year, to ¥23,171 million. This result was mainly due to increases of ¥615 million in accrued expenses, ¥459 million in notes and accounts payable-trade and ¥363 million in income taxes payable.

Net assets at the end of the consolidated fiscal year under review increased ¥1,636 million from the end of the previous fiscal year, to ¥72,890 million, mainly reflecting an increase of ¥3,303 million in retained earnings, although foreign currency transaction adjustment decreased ¥2,009 million.

(3) Outline of cash flows for the consolidated fiscal year under review

Cash and cash equivalents (hereinafter "cash") at the end of the consolidated fiscal year under review increased ¥3,604 million from the end of the previous fiscal year, to ¥38,981 million.

Cash flows by activities and contributing factors were as follows:

(Cash flows from operating activities)

Net cash provided by operating activities was ¥7,278 million for the consolidated fiscal year under review, a decrease of ¥403 million from the previous fiscal year. Contributing factors included profit before income taxes of ¥5,606 million, depreciation of ¥2,872 million, and an increase of ¥785 million in notes and accounts payable-trade, as well as factors that contributed to a decrease, including an increase of ¥2,675 million in notes and accounts receivable-trade and ¥1,247 million for corporate taxes paid.

(Cash flows from investing activities)

Net cash used in investing activities in the consolidated fiscal year under review was ¥1,843 million (a year-on-year decrease of ¥2,924 million in expenditure), which was primarily attributable to the payment of ¥3,572 million for purchasing property, plant and equipment as well as a decrease of ¥2,011 million in time deposits.

(Cash flows from financing activities)

Net cash used in financing activities was ¥789 million in the consolidated fiscal year under review, a

year-on-year decrease in net cash used of ¥389 million. This result mainly reflected ¥859 million for dividends paid.

(4) Future outlook

With respect to the future business environment, there is an increasing sense of uncertainty due to the protectionist policies of the USA, political and financial instability in Europe and concerns about an economic slowdown in China, despite signs of recovery in some emerging economies. Meanwhile, there is concern that the Japanese economy will be affected by weak consumer spending due to stagnant wage growth, the further appreciation of the Japanese yen and the downturn of overseas economies, although corporate capital spending is likely to remain solid.

Under these circumstances, the Group will accelerate the global expansion of its business through sales efforts that accurately anticipate growth in demand in the worldwide market, and by ensuring optimal production locations. At the same time, however, the future business environment surrounding the electric and electronic device and semiconductor industries, etc., the Group's business domains, remains uncertain and does not permit optimism. This reflects the unpredictable production trends of the Group's customers and intensifying competition with rival companies. In addition, the Group's mainstay products include those whose material prices are significantly affected by the market conditions and demand fluctuations and those that are traded in foreign currencies and are subject to exchange fluctuations. Accordingly, we have decided not to state our results forecast for the next fiscal year as of the time of the announcement of this consolidated financial summary, as it is difficult to reasonably estimate the business performance of the Group. We will announce our consolidated forecast as soon as it can be estimated.

2. Basic Concept of the Selection of Accounting Standards

The Group has decided to continue using the Japanese accounting standards, taking into account the year-on-year comparability and intercompany comparability of the consolidated financial statements. Meanwhile, we will examine the application of the Introduction of International Financial Reporting Standards (IFRS) by considering the conditions in Japan and abroad.

3. Consolidated Financial Statements and Key Notes**(1) Consolidated Balance Sheets**

(Million yen)

	Year ended March 31, 2016 (As of March 31, 2016)	Year ended March 31, 2017 (As of March 31, 2017)
Assets		
Current assets		
Cash and deposits	38,725	40,236
Notes and accounts receivable - trade	17,037	18,903
Merchandise and finished goods	5,591	5,520
Work in process	1,500	1,147
Raw materials and supplies	2,276	2,391
Deferred tax assets	992	1,042
Accounts receivable - other	1,206	1,202
Other	3,018	3,094
Allowance for doubtful accounts	(394)	(360)
Total current assets	69,953	73,178
Non-current assets		
Property, plant and equipment		
Buildings and structures, net	6,224	6,781
Machinery, equipment and vehicles, net	4,700	4,564
Land	6,415	6,471
Construction in progress	1,457	1,003
Other, net	972	1,028
Total property, plant and equipment	19,771	19,850
Intangible assets		
Software	298	209
Other	113	95
Total intangible assets	412	305
Investments and other assets		
Investment securities	1,265	1,184
Long-term loans receivable	2	0
Deferred tax assets	413	450
Other	1,027	1,091
Total investments and other assets	2,708	2,727
Total non-current assets	22,892	22,882
Total assets	92,845	96,061

Shin-Etsu Polymer Co., Ltd. (7970) Financial Summary (For the fiscal year ended March 31, 2017)

(Million yen)

	Year ended March 31, 2016 (As of March 31, 2016)	Year ended March 31, 2017 (As of March 31, 2017)
Liabilities		
Current liabilities		
Notes and accounts payable - trade	12,621	13,080
Short-term loans payable	0	0
Accounts payable - other	2,713	2,737
Income taxes payable	603	966
Accrued expenses	2,026	2,641
Provision for bonuses	1,134	1,167
Provision for directors' bonuses	42	46
Other	893	987
Total current liabilities	20,035	21,628
Non-current liabilities		
Long-term loans payable	0	0
Net defined benefit liability	1,327	1,231
Other	228	310
Total non-current liabilities	1,556	1,542
Total liabilities	21,592	23,171
Net Assets		
Shareholders' equity		
Capital stock	11,635	11,635
Capital surplus	10,718	10,718
Retained earnings	48,667	51,970
Treasury shares	(528)	(360)
Total shareholders' equity	70,493	73,964
Accumulated other comprehensive income		
Valuation difference on available-for-sale securities	305	436
Foreign currency translation adjustment	449	(1,560)
Remeasurements of defined benefit plans, net of tax	(11)	(1)
Total accumulated other comprehensive income	743	(1,125)
Subscription rights to shares	15	51
Total net assets	71,253	72,890
Total liabilities and net assets	92,845	96,061

(2) Consolidated Statements of Income / Consolidated Statement of Comprehensive Income

Consolidated Statements of Income

(Million yen)

	Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)	Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)
Net sales	75,039	73,979
Cost of sales	54,143	51,287
Gross profit	20,896	22,692
Selling, general and administrative expenses	16,795	17,180
Operating profit	4,101	5,511
Non-operating income		
Interest income	240	209
Foreign exchange gains	348	140
Other	229	127
Total non-operating income	818	478
Non-operating expenses		
Interest expenses	27	25
Loss on retirement of non-current assets	351	22
Other	8	7
Total non-operating expenses	387	55
Ordinary profit	4,532	5,934
Extraordinary losses		
Impairment loss	158	210
Loss on disposal of inventories	–	57
Loss on liquidation of subsidiaries	–	59
Total extraordinary losses	158	327
Profit before income taxes	4,373	5,606
Income taxes - current	1,353	1,538
Income taxes - deferred	(140)	(162)
Total income taxes	1,213	1,376
Profit	3,160	4,230
Profit attributable to non-controlling interests	8	–
Profit attributable to owners of parent	3,151	4,230

Consolidated Statement of Comprehensive Income

(Million yen)

	Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)	Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)
Profit	3,160	4,230
Other comprehensive income		
Valuation difference on available-for-sale securities	(135)	130
Foreign currency translation adjustment	(2,768)	(2,009)
Remeasurements of defined benefit plans, net of tax	(29)	9
Total other comprehensive income	(2,933)	(1,869)
Comprehensive income	226	2,361
Comprehensive income attributable to		
Comprehensive income attributable to owners of parent	235	2,361
Comprehensive income attributable to non-controlling interests	(8)	—

(3) Consolidated Statements of Changes in Net Assets

(Million yen)

	Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)	Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)
Shareholders' equity:		
Capital stock:		
Balance at the beginning of the year	11,635	11,635
Total changes during the fiscal year	–	–
Balance at the current year-end	11,635	11,635
Capital surplus:		
Balance at the beginning of the year	10,469	10,718
Changes during the fiscal year:		
Change in treasury shares of parent arising from transactions with non-controlling shareholders	249	–
Total changes during the fiscal year	249	10,718
Balance at the current year-end	10,718	10,718
Retained earnings:		
Balance at the beginning of the year	46,321	48,667
Changes during the fiscal year:		
Dividends of surplus	(734)	(860)
Profit attributable to owners of parent	3,151	4,230
Disposal of treasury shares	(69)	(67)
Change of scope of consolidation	(1)	–
Total changes during the fiscal year	2,345	3,303
Balance at the current year-end	48,667	51,970
Treasury shares:		
Balance at the beginning of the year	(731)	(528)
Changes during the fiscal year:		
Purchase of treasury shares	(0)	(0)
Disposal of treasury shares	204	168
Total changes during the fiscal year	203	167
Balance at the current year-end	(528)	(360)
Total shareholders' equity:		
Balance at the beginning of the year	67,694	70,493
Changes during the fiscal year:		
Change in treasury shares of parent arising from transactions with non-controlling shareholders	249	–
Dividends of surplus	(734)	(860)
Profit attributable to owners of parent	3,151	4,230
Purchase of treasury shares	(0)	(0)
Disposal of treasury shares	135	100
Change of scope of consolidation	(1)	–
Total changes during the fiscal year	2,798	3,471
Balance at the current year-end	70,493	73,964

Shin-Etsu Polymer Co., Ltd. (7970) Financial Summary (For the fiscal year ended March 31, 2017)

(Million yen)

	Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)	Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)
Accumulated other comprehensive income:		
Valuation difference on available-for-sale securities:		
Balance at the beginning of the year	441	305
Changes during the fiscal year:		
Net changes of items other than shareholders' equity	(135)	130
Total changes during the fiscal year	(135)	130
Balance at the current year-end	305	436
Foreign currency translation adjustment:		
Balance at the beginning of the year	3,200	449
Changes during the fiscal year:		
Net changes of items other than shareholders' equity	(2,751)	(2,009)
Total changes during the fiscal year	(2,751)	(2,009)
Balance at the current year-end	449	(1,560)
Remeasurements of defined benefit plans, net of tax:		
Balance at the beginning of the year	18	(11)
Changes during the fiscal year:		
Net changes of items other than shareholders' equity	(29)	9
Total changes during the fiscal year	(29)	9
Balance at the current year-end	(11)	(1)
Total accumulated other comprehensive income:		
Balance at the beginning of the year	3,660	743
Changes during the fiscal year:		
Net changes of items other than shareholders' equity	(2,916)	(1,869)
Total changes during the fiscal year	(2,916)	(1,869)
Balance at the current year-end	743	(1,125)
Subscription rights to shares:		
Balance at the beginning of the year	58	15
Changes during the fiscal year:		
Net changes of items other than shareholders' equity	(42)	35
Total changes during the fiscal year	(42)	35
Balance at the current year-end	15	51

Shin-Etsu Polymer Co., Ltd. (7970) Financial Summary (For the fiscal year ended March 31, 2017)

(Million yen)

	Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)	Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)
Non-controlling interests:		
Balance at the beginning of the year	836	–
Changes during the fiscal year:		
Net changes of items other than shareholders' equity	(836)	–
Total changes during the fiscal year	(836)	–
Balance at the current year-end	–	–
Total net assets:		
Balance at the beginning of the year	72,250	71,253
Changes during the fiscal year:		
Change in treasury shares of parent arising from transactions with non-controlling shareholders	249	–
Dividends of surplus	(734)	(860)
Profit attributable to owners of parent	3,151	4,230
Purchase of treasury shares	(0)	(0)
Disposal of treasury shares	135	100
Change of scope of consolidation	(1)	–
Net changes of items other than shareholders' equity	(3,795)	(1,834)
Total changes during the fiscal year	(996)	1,636
Balance at the current year-end	71,253	72,890

(4) Consolidated Statements of Cash Flows

(Million yen)

	Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)	Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)
Cash flows from operating activities		
Profit before income taxes	4,373	5,606
Depreciation	3,315	2,872
Impairment loss	158	210
Increase (decrease) in net defined benefit liability	(33)	(86)
Interest and dividend income	(264)	(234)
Interest expenses	27	25
Foreign exchange losses (gains)	(163)	17
Loss (gain) on liquidation of subsidiaries	–	59
Loss on retirement of non-current assets	351	22
Decrease (increase) in notes and accounts receivable - trade	438	(2,675)
Decrease (increase) in inventories	(214)	86
Increase (decrease) in notes and accounts payable - trade	(458)	785
Decrease/increase in consumption taxes receivable/payable	(38)	69
Other, net	816	1,553
Subtotal	8,306	8,313
Interest and dividend income received	287	238
Interest expenses paid	(27)	(25)
Income taxes (paid) refund	(884)	(1,247)
Net cash provided by (used in) operating activities	7,682	7,278
Cash flows from investing activities		
Decrease (increase) in time deposits	(882)	2,011
Purchase of property, plant and equipment	(3,985)	(3,572)
Purchase of intangible assets	(49)	(69)
Other, net	149	(213)
Net cash provided by (used in) investing activities	(4,768)	(1,843)
Cash flows from financing activities		
Cash dividends paid	(733)	(859)
Payments from changes in ownership interests in subsidiaries that do not result in change in scope of consolidation	(578)	(30)
Other, net	133	99
Net cash provided by (used in) financing activities	(1,179)	(789)
Effect of exchange rate change on cash and cash equivalents	(1,347)	(1,041)
Net increase (decrease) in cash and cash equivalents	388	3,604
Cash and cash equivalents at the beginning of the year	34,823	35,377
Increase in cash and cash equivalents resulting from new consolidation	166	–
Cash and cash equivalents at the end of the year	35,377	38,981

Segment Information**Information on net sales, profits or losses, assets, liabilities and other amounts by reported segment**

Previous term: Year ended March 31, 2016 (April 1, 2015 to March 31, 2016)

(Million yen)

Item	Reported segments				Others (Note 1)	Total
	Electronic Devices	Precision Molding Products	Housing & Living Materials	Sub-total		
Net sales						
Sales to outside customers	19,933	30,377	18,205	68,516	6,522	75,039
Inter-segment sales or transfers	–	–	–	–	–	–
Total	19,933	30,377	18,205	68,516	6,522	75,039
Segment profit (loss)	1,269	3,611	(39)	4,841	(740)	4,101
Other items						
Depreciation	987	1,751	290	3,029	285	3,315
Impairment loss (Note 2)	410	–	158	569	476	1,045

(Notes) 1. “Others” is a business segment that is not included in the reported segments and includes the constructing business, etc.

2. In the Electronic Devices segment, the Group posted an impairment loss incurred at Shin-Etsu Polymer Hong Kong Co., Ltd., a foreign subsidiary, under operating expenses in the consolidated statement of income.

In the Other segment, the Group posted an impairment loss incurred in relation to new business development at Shin-Etsu Polymer (Malaysia) Sdn. Bhd., a foreign subsidiary, under operating expenses in the consolidated statement of income.

The impairment losses of these two companies are recorded in accordance with the International Financial Reporting Standards.

Current term: Year ended March 31, 2017 (April 1, 2016 to March 31, 2017)

(Million yen)

Item	Reported segments				Others (Note 1)	Total
	Electronic Devices	Precision Molding Products	Housing & Living Materials	Sub-total		
Net sales						
Sales to outside customers	18,644	31,074	17,269	66,988	6,991	73,979
Inter-segment sales or transfers	–	–	–	–	–	–
Total	18,644	31,074	17,269	66,988	6,991	73,979
Segment profit (loss)	1,182	4,504	(116)	5,570	(58)	5,511
Other items						
Depreciation	845	1,501	349	2,696	176	2,872
Impairment loss (Note 2)	224	–	210	435	103	539

(Notes) 1. “Others” is a business segment that is not included in the reported segments and includes the constructing business, etc.

2. In the Electronic Devices segment, the Group posted an impairment loss incurred at Suzhou Shin-Etsu Polymer Co., Ltd., a foreign subsidiary, under operating expenses in the consolidated statement of income.

In the Other segment, the Group posted an impairment loss incurred in relation to new business development at Shin-Etsu Polymer (Malaysia) Sdn. Bhd., a foreign subsidiary, under operating expenses in the consolidated statement of income.

The impairment losses of these two companies are recorded in accordance with the International Financial Reporting Standards.

Matters relating to changes in reportable segments, etc.

(Changes to the method for calculating the profit or loss of reportable segments)

Effective as of the consolidated fiscal year under review, the Group switched from the method for calculating the items that have previously been disclosed as “adjustment amounts” to the method for allocating these items to each reportable segment.

Given this change, information related to the profit or loss for each reportable segment calculated according to the new categorization is presented for the prior consolidated fiscal year.